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Socioeconomic Indicators of Family Forest Owner Use Of Federal Income Tax Provisions

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SOCIOECONOMIC INDICATORS OF FAMILY FOREST OWNER USE OF FEDERAL INCOME TAX PROVISIONS

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ABSTRACT

Family forest owners control a majority of the South's forest land and nearly half of its growing stock. These owners are a diverse group with widely varied objectives for ownership and management. Many family forest owners manage their holdings for timber production objectives and thus, are concerned with issues such as reforestation incentives and tax treatment of timber revenues. Their actual knowledge of the tax aspects of timber management varies, with some owners unaware of the federal income tax provisions that apply to timber. This study uses econometric techniques to establish socioeconomic predictors of family forest owner use of seven federal income tax provisions under the 2001 public laws. The long-term capital gain treatment of qualifying income, annual deduction of management costs, depreciation and section 179 deduction, and deduction for casualty losses or other involuntary conversions are available to taxpayers in general. The reforestation tax provisions and the ability to exclude qualifying reforestation cost-share payments are specific to family forest owners. Data collected from a mail survey conducted in 2001 with family forest owners in South Carolina is analyzed to show which socioeconomic factors (e.g., size of forest holding, ownership objective, education, age, income) impact whether or not a family forest owner is aware of specific income tax provisions, and more importantly, if the owner is aware of the provisions, which factors impact use of the provisions. Since the initial study was conducted in 2001, prudence would suggest that the findings presented herein may vary from the findings of a like study conducted under the current Internal Revenue Code. Several of the provisions have been altered since the initial study, one of the provisions, the reforestation tax credit, has been eliminated. A two-step sample selection methodology revealed that membership in a landowner organization and size of forest holding positively influence landowner awareness of the seven tax provisions, while ownership objective and level of education exhibit varying degrees of influences. Overall, the findings suggest that size of forest holding is the key determinant that influences landowner use of the provisions. With urban development and other social pressures decreasing average parcel size, additional efforts must be made to educate small family forest landowners on the benefits of the tax provisions offered through the Internal Revenue Code. Tax policy has profound impacts on the profitability of forest management; it also has the potential to be a huge player in the conservation of many forested tracts across the United States. Since size of forest holding was the most significant variable that predicted use of the tax provisions in this study, further research efforts examining the awareness and use of federal tax provisions by family forest owners must be exerted to understand the exact acreage classes in which landowners are more likely to utilize the provisions than not. This one piece of data would enable forestry researchers to develop tools to reach out to those who are not currently using them. If we as society value the many benefits that forests produce, it will be imperative to not only disseminate information on tax provisions, but also educate family forest owners on the benefits of them.

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CHAPTER 1
INTRODUCTION

Family forest owners control approximately 62 percent of our nation's private forest land (Butler 2008). This group of families, individuals, trusts, estates, family partnerships, and other unincorporated groups of individuals has been and still are crucial to maintaining sustainable forests in the United States and crucial to the nation's timber supply (Best 2002). Early in the twentieth century researchers, in the forestry arena, felt the management practices of these ownership groups were suboptimal relative to industrial owners, and this lack of intense management would eventually lead to a severe "timber famine" (Baker 1933). Two major USDA Forest Service reports, the Capper Report in 1920 and the 1933 Copeland Report urged legislative action to provide state-federal cooperation and public aid to family forest owners to encourage "rational" forest management (Dana and Fairfax 1980). Through the years, several other cost-share and technical assistance programs have been developed at the state and federal levels to promote sustainable forest management.

Research on the small forest ownership "problem" has also been conducted since the 1940s. Initial efforts used pine stocking index to define and compare management intensity levels. These studies eventually expanded to include landowner characteristics such as size of forest holding, farm ownership, occupation, education, and the like in efforts to identify relationships of these characteristics to forest management practices and landowner behavior. Many of these studies were conducted by state and federal extension offices, and by the 1960's and 1970's the marginal value of additional studies was being questioned (Keniston 1962). By this time, some in the forestry arena were even calling the small forest ownership problem a myth.

In the early 1980s, the vast body of landowner surveys was found to be somewhat misleading to policymakers in the sense that they focused on "publicly desirable" instead of "individually rational" levels of forest management (Royer 1980). This prompted a redefinition of the "problem" and caused the scientific community to focus on the actual management behavior of family forest owners. The influence size of forest holding has on the economic efficiency of management practice germane to the establishment, management, and harvesting of timber also became more obvious (Cubbage 1983). Researchers noticed that other variables such as an owner's asset position were related to the size of forest holding and influenced a landowner's forest management decisions. Surveys at both the state and federal levels began to incorporate these important variables, among others in order to better understand what motivates family forest landowners.

Today, the National Woodland Owners Survey (NWOS) is the primary vehicle used to obtain information about family forest owners in the United States such as forest characteristics; ownership objectives; ownership history; forest use; forest management; information sources; concerns; intentions; and demographics (Butler 2008). The most recent summary (Butler 2008) of the NWOS data reveals that family forest owners across the United States is comprised of a diverse group of individuals who hold and manage forestland for a variety of reasons. Many of these reasons for owning (e.g. Aesthetics, privacy or home, family legacy) do not provide an annual revenue stream to the landowner. When landowners manage their holdings for income producing objectives such as timber production, hunting lease and the like they must pay federal income tax on any revenue derived from their holdings.

The federal income tax has a profound effect on the profitability of managing forestland. Land expectation value, the value of forestland in permanent timber production is significantly affected by the tax rate applied to timber income (Guertin and Rideout 1987, Haney et al. 2001). Especially for low productivity sites, the economic feasibility of forest management practices quickly dissipates if the tax rate is increased. On the contrary, a landowner's use of tax provisions that apply to timber (e.g. the amortization of reforestation expenses) can dramatically improve their returns (Royer and Moulton 1987). Unfortunately, landowner knowledge of the tax provisions that apply to timber, as well as other tax aspects germane to forest management varies greatly (Thrift et al. 1997). Moreover, despite the vast body of literature presented herein, few researchers have examined whether family forest owners are aware of or use the incentives and other beneficial income tax provisions found in the Internal Revenue Code (IRC). As beneficial as tax provisions can be to ensure sustainable forest management in the future, efforts must be made to bridge the chasm that exists in the literature- one of the aims of this study is to do just that.

The objective of this research is to establish socioeconomic predictors of family forest owner use of seven different tax incentives: long-term capital gains treatment of timber income, annual deduction of management expenses, depreciation and the section 179 provision, deduction for casualty losses and other involuntary conversions, the reforestation tax credit, amortization of reforestation expenses, and the ability to exclude qualifying reforestation cost-share payments from gross income. Logistic regression techniques coupled with a two-stage selection process will be used to develop models that examine which socioeconomic factors are associated with landowner awareness and landowner use of the seven tax incentives. In the first stage, the landowner awareness model will be developed. Then conditional on landowner awareness, a model will be developed in the second stage to determine which factors affected the use of each of the provisions.

Chapter two begins by discussing the historical basis of the small forest ownership problem in the United States. The chapter continues by giving the reader a thorough review of both the classical and current size of forest holding literature. The importance of the size of holding variable is also discussed here. Chapter 3 contains a literature review of the seven tax incentives examined in this study. The legislative history of each provision is given along with a summary of the germane literature. The chapter ends by reviewing the body of literature that focuses on the effects of tax provisions on family forest owners. Chapter four presents the methods used in this study. This chapter begins with a discussion on why logistic regression techniques were chosen for the analyses. The dependent and independent variables are identified as well. The chapter concludes by presenting the diagnostic procedures and statistical tests used to determine the significance of the models. Chapter five presents results for the awareness and use models for each of the tax provisions examined in this study. The final chapter summarizes the findings of this study. The Appendix presents the data and models for each of the seven tax provisions examined.

CHAPTER 2

THE SMALL FOREST OWNERSHIP PROBLEMS IN THE UNITED STATES

There are about 11.3 million private forest owners in the United States; of those, 10.4 million are family forest owners (Butler 2008). They control approximately 62 percent of our nation's private forest land. In the recent past, these ownerships were categorized as nonindustrial private forests (NIPFs). Over the last few decades, large amounts of forest industry timberland shifted in NIPF ownership, requiring a shift in definition to family forest to better define these smaller ownerships.

Private forestland is now classified as industrial, other non-industrial, and family forest (Butler 2008). Since most data comes from U.S. Department of Agriculture (USDA) Forest Service surveys, the definitions of these terms are relevant: NIPF owners are defined as "family and individuals who own forestland and corporations and other private groups that own forestland, but do not own and operate a primary wood-processing facility". This group is a subset of private forest owners while family forest owners are defined as "families, individuals, trusts, estates, family partnerships, and other unincorporated group of individuals that own forestland." NIPF owners are a subset of private forest owners and family forest owners are a subset of NIPF owners (Butler 2008). Family forests have long been recognized as crucial to maintaining sustainable forests in the United States and crucial to the nation's timber supply (Best 2002). Early forestry literature calls them small forests (as many of them are small in size; over 60% of family forests are less than 10 acres in size), farm forests (many of the early family forests were parts of farm operation), and eventually NIPFs. The forestry literature now primarily uses NIPF and family forest to identify these forests.

There are regional differences in family forests across the country. This is due to factors like federal forestland ownership patterns, varying silvicultural practices, and mill patterns. Family forest owners control over a third of the nation's forest land and these forests are important in all regions. These regional ownership patterns impact many of the parameters that encourage or discourage sustainable forest management. For example, in regions with many small family forests, it is more difficult to practice sustainable forestry with tracts containing just a few acres. Plus, the large number of family forest owners means there is a diversity of ownership and management objectives. Moreover, these objectives are subject to change over time. Market forces, government regulation and ownership transfers may produce inconsistent trends through time. This makes encouraging sustainable forest management on these family forests a challenge. It is important to understand the motivations, limitations, and management objectives of these family forest owners because they own a large portion of the nation's forestland and account for much of the nation's forest outputs (Butler 2008).

Historical Basis of the Forestry Problem

The ownership of small forests has been a fundamental issue in American forest policy since the early twentieth century. The owners of NIPFs, as they were called at the time, were thought to be managing their forests less intensively than other ownership groups and, since they controlled much of the nation's most productive timberland, timber supply problems were likely to result. The NIPF has always been recognized as a critical component of national timber supply; the result of the NIPF not producing its potential contribution of timber would be a severe “timber famine” (Baker 1933).

For the first few decades of the twentieth century, the forestry problem was the concentration of timberland ownership by a few timber barons. Often the practice of these timber barons was to “cut and run”, or abandonment of cut-over timberland. Eventually, this forestland moved into smaller private ownerships. Some of the earliest NIPF research studies concentrated on the growing stock on these smaller private ownerships and used a stocking index to compare management with other ownership classes (Folweiler 1944; Folweiler and Vaux 1944; James et al. 1951). While these indexes were arbitrary and did not take NIPF owner motivations and objectives into account, they led to an issue that still continues today: how to encourage better management of these small forests (Straka 2011). This is a classic example of a market failure in which the needs of society are not adequately met by the suppliers. Figure 2.1 depicts a market where the needs of consumers are adequately met by the suppliers (e_1).

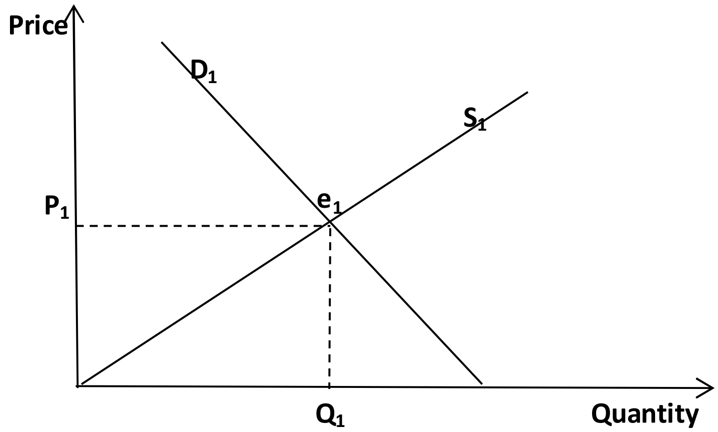


Figure 2.1. Supply and Demand in Equilibrium.

In the case of the forestry problem, society demanded a supply of timber at e_3 (Figure 2). Thus creating a problem: how to induce nonindustrial landowners (as they were called at the time) to produce a supply of timber at D_2 while preventing substantial price increases.

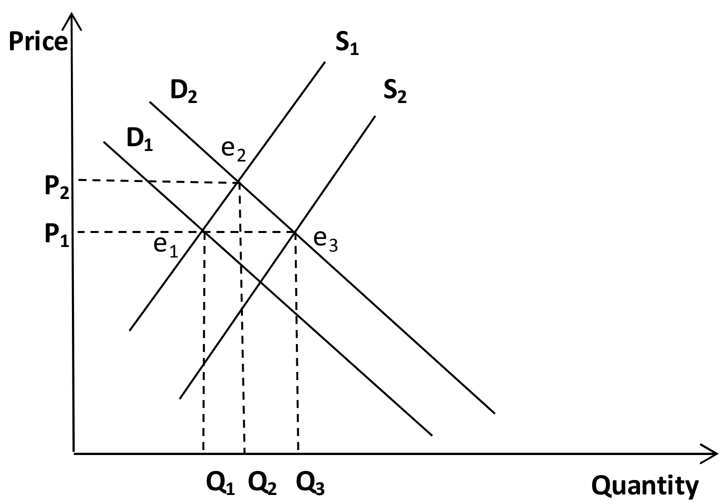


Figure 2.2 Supply and Demand With and Without Market Failure.

The solution to the forestry problem came down to a choice between federal regulation of private forestlands or some sort of federal-state cooperative effort to encourage improved forest management practices, especially in terms of reforestation and fire protection (Dana and Fairfax 1980). The Capper Report in 1920 found “the kernel of the problem lies in the enormous areas of forestland which are not producing the timber crops that they should” and urged legislation “which will permit effective cooperation between the Federal Government and the several states in preventing forest fires and growing timber on cut-over lands” (USDA 1920). In 1924, Congress settled the argument with the passage of the Clarke-McNary Act that authorized federal-state cooperation in forest fire protection, tree planting, and forest Extension (Cubbage et al. 1993).

A second major USDA Forest Service report in 1933, the Copeland Report, continued to stress timber depletion and exploitation by the private forest owners, but suggested state-federal cooperation and public aid to private forest owners to encourage rational forest management (Dana and Fairfax 1980). Further resources became available to family forest owners with the Soil Conservation and Domestic Allotment Act of 1936’s authorization of the Agricultural Conservation Program (ACP). This provided federal cost-share assistance to farmers and ranchers for approved conservation practices such as tree planting, timber stand improvement, shelterbelts, firebreaks, and fencing for protection against grazing.

Another assistance program, the Conservation Reserve Program (CRP) of the 1950s, commonly known as the Soil Bank, had a similar goal of encouraging farmers to convert marginal cropland to forest or grasslands (Dana 1956). Through the years, many cost-share and technical assistance programs have been developed that deserve mentioning. The Forestry Incentive Program of 1973 (FIP) was a timber production oriented cost-share program that mainly encouraged reforestation and timber stand improvement (Cubbage et al. 1993).

Many states were also developing state-level forestry cost-share programs during this same time. Virginia enacted a state reforestation program in 1971 that was funded by the landowner, a severance tax, and the general fund. Mississippi, North Carolina, and South Carolina passed similar programs that provided cost-share payments to family forest owners. Alabama implemented a program funded by the state's general assembly while Texas initiated a program funded wholly by forest industry (Barber 1989).

The 1990s brought a major shift to federal forestry and natural resource financial incentives programs. The initiation of the Forest Stewardship Program (FSP) and Stewardship Incentive Program under the Forest Stewardship Act of 1990 replaced the timber-oriented FIP by a multiple resource program that included timber, wildlife, soils, water, aesthetics, and recreation (Wicker 2002). Other programs such as the Forest Land Enhancement Program (FLEP); the Wildlife Habitat Incentives Program; the Forest Legacy Program; and the Environmental Quality Incentives Program (EQIP) were all introduced in the 1990s as environmental cost-sharing incentives varying in terms of the specific natural resource being sustained, objectives, and requirements for being funded.

While many cost-share programs have been implemented over the years to encourage family forest landowners to engage in “better” forest management, the research community has also expended much energy to understand the “complexity” of this problem. While the early research efforts were focused on impending timber supply problems, through time, these efforts shifted to understand family forest owner motivations, expected behavior, and economic expectations (LeMaster 1978; Clawson 1978; Clawson 1979). Some researchers even questioned if researchers were properly identifying NIPF owner objectives (Royer 1980). Considerable research since then has confirmed NIPF owners do have patterns to their behavior. Plus, other factors like individual motivations control behavior. All forest landowners are not alike and they have different objectives and views of their land (Schaaf and Broussard 2006; Davis and Fly 2010)

Family Forest Literature

Research on the small landholding or nonindustrial private forest (NIPF) began about 1940 with one of the earliest NIPF landowner studies that mention size of forest holding as a factor that influenced a forest owner’s forest management behavior (Stoddard 1942). Other studies specifically listed size of forest holding as a variable impacting forest management (Barraclough 1950), but most of the classical NIPF landowner studies measured the quality of forest management using relatively subjective standards (Folweiler and Vaux 1944; Webster and Stoltenberg 1959). Great weight was placed on certain forest owner variables in these early studies, like farm ownership, occupation, and education. The studies were simple surveys and little effort was extended to determine which variables exerted the most influence or might be correlated (Chamberlin et al. 1945; Poli and Griffith 1948; Southern and Miller 1956; Somberg 1971).

Today parcelization is a major forestry problem that results from urban development and other pressures that decrease forest tract sizes. The basis of this problem relates to earlier size of forest holding concerns and influences of average tract size. Size of forest holding was recognized as a factor controlling forest management options; depending on forest owner objectives, forest practices may be limited by these small tract sizes. Stoddard proposed that perhaps a “centralized operating organization” might be necessary to address “the difficulties of technical direction, marketing, and logging” inherent with small tract sizes. Parcelization as a concept is certainly what he described in 1942: “It should be pointed out that the larger concerns have followed the policy of selling off small parcels after an area has been logged. This practice has resulted in breaking up large forest units into tracts too small for efficient forest management. Many of the small-sized tracts are held for recreational purposes or used as farm woodlands. Nevertheless, the breaking up of larger tracts into many ownerships has tended to render numerous areas into units too small for economic forest operations, even though these units have not been and probably will be put into any other use” (Stoddard 1942).

Traditional Emphasis on Size of Forest Holding

These early timber production studies noted that size of forest holding was a critical variable in terms of reforestation of cutover lands and quality of forest management (often measured with a pine stocking index) (Folweiler 1944). Most owners of nonindustrial private forestland found their acreages were too small to adopt forest management practices (Chamberlin and Sample 1945). Their pine stocking index-based studies found this not to be the case. Similar studies in the same region found size of forest holding to be a key characteristic controlling timber production and that "larger nonindustrial holdings" were in an "appreciably more productive condition than the smaller ones" (Folweiler 1944). While not all early family forest owner studies identified size of forest holding as a crucial variable influencing timber production, most did recognize it as a significant determinant of forest management intensity by this ownership group.

Gradually the focus of NIPF research moved from surveys of NIPF landowner characteristics to determining the relationship of these ownership characteristics to forest management practices and landowner behavior. Asset and financial position surfaced as a critical variable. Other variables that were obviously correlated with a forest owner's financial position gained importance: forest owner age, length of land tenure, inheritance of land, and education level. Better asset and financial position equated to better capital availability and, thus, more opportunity to manage the forestland (Perry and Guttenberg 1959; Cole and Smith 1960; Worley 1960; Hutchison and McCauley 1961; McMahon 1964; Fontenot and Marlin 1974; Kingsley 1976; Birch and Butler 2001; Leatherberry 1997).

Tract size or size of forest holding was also a focus of European forestry research in the 1960's and 1970's. Restricted capital for investment was a limitation for forest management on many properties; returns from forest management did not justify the investment in the eyes of many NIPF owners or limited markets for forest products discouraged tree intensive forest management (Zivnuska 1959). By this time some NIPF researchers were questioning the marginal value of additional research on the subject (Kenistion 1962). The NIPF problem remained part of the literature, but it moved beyond the landowner characteristics studies, and many authors questioned the definition of the problem (Preston 1956; Quinney1961; Plair 1962; Yoho 1962; Stoltenberg and Gottsacker 1967). By the late 1970's and 1980's the NIPF problem was even being called a myth (Clawson 1979; Glasscock 1978; Gould 1978; Sedjo and Ostermeier 1978; Kaiser et al. 1982).

Royer reviewed NIPF research studies and identified the dependent variables used to assess the landowner's performance and noted that the earlier surveys appeared to have been somewhat misleading to policymakers (Royer 1980). The dependent variables that were being measured were typically derived as those that were "publicly desirable rather than individually rational levels of performance" (Royer 1980). Many of the studies in this category focused on psychogenic determinants of landowner behavior, like age, education, race, and occupation, and ignored sociogenic determinants. Not surprisingly, asset or financial position (or a proxy for asset position, like size of forest holding) often was found to be an important determinant of landowner behavior (Duerr 1948; Clawson 1957; Row 1978; Cubbage 1983; Straka and Wisdom 1984).

As the NIPF problem was being redefined, NIPF research was refocusing on actual management behavior of NIPF landowners. The importance of size of forest holding as a limiting factor in terms of economies of scale available to a forest owner in the establishment, management, and harvesting of timber became more apparent (Cubbage 1983; Cubbage 1982; Karppinen 2005). In addition, size of forest holding is known to be closely correlated with the forest owner's asset position, impacting their availability of capital to invest in and manage forest land (Duerr 1948; Straka and Wisdom 1983). A classic study in Sweden (Streyffert 1957), and other studies in the United States, focused on the effects of tract size (Knight 1978; Gunter 1979; Thompson and Jones 1981; Fecso et al. 1982; Wiersum et al. 2005; Bliss and Kelly 2008; Zhang et al. 2009). The most recent NIPF studies and reports continue to examine this variable (Butler 2008; Straka 2011).

Current Family Forest Literature

The classic NIPF problems still exist today but they are sometimes defined differently. One thing that is certain is that there is a better understanding of their foundations. The family forest continues to be important and modern versions of the same problems constantly surface. Parcelization is a very good example of this. It is the decrease in average family forest tract size as owners' gift or sells forest holdings. Multiple heirs might be a reason for parcelization. Urbanization is one of the main causes of parcelization and it is most pronounced at the urban-rural interface. Of course, the fundamental problem is that average tract size decreases and the economies of scale inherent in a larger tract are lost. Also, as forest owners change, oftentimes new owners have different management objectives (Best 2002; DeCoster 1998; Sampson and DeCoster 1997; Mundell et al. 2007; Germain et al. 2007; Moldenhauer 2009; Haines et al. 2011). Surprisingly, parcelization showed up in the classical literature as early as the early 1960's (Schallau 1962; Schallau 1965). The use of the word "fragmentation" should not be confused with the more current issue of forest fragmentation which refers to the loss of forest cover and wildlife habitat as NIPF land is divided among more owners or converted to more developed uses (Vince et al. 2005). It is possible for parcelization to occur without forest fragmentation as long as the adjoined parcels retain their continuity without major disruption.

Forestry incentives developed as federal and state forest policies shifted to encourage forest management practices on family forests (especially reforestation and fire control). These incentives ranged from cost-share payments, technical assistance, technical advice, and favorable property and income tax policies. Most recipients of cost-share funding were timber-oriented family forest owners (Kluender and Walkingstick 2000; Megalos 1999; Stein 2001; Greene et al. 2004; Daniels et al. 2010). Cost-share recipients tend to be better educated and have higher incomes than the average family forest owner. Size of forest holding is one of the best predictors of cost-share use (Royer 1987; Bliss and Martin 1989; Hyberg and Holthausen 1989; Lorenzo and Beard 1996; Amacher et al. 1998; Arano and Munn 2006). NIPF and family forest owners have been provided additional forest management assistance through education and technical assistance programs. Like other assistance programs, certain landowners tended to receive most of the aid. Forest owners with higher levels of education and income were most likely to receive this type of assistance, and size of forest holding, again, was highly correlated with use of technical assistance (Bliss et al. 1997; Gunter et al. 2001; Kilgore and Blinn 2004).

Size of forest holding and characteristics related to size of forest holding like occupation, education, and land tenure are positively related to landowner adoption of incentive-based forestry practices (Muench 1965). One researcher suggested technical assistance would be more effective if it was leveraged through coordinated management of forest ownerships (Cloud 1966). One problem was that family forest owners were not generally aware of forestry incentive programs and participation rates were not high. A second serious problem was that many family forests were very small and lacked the basic economies of size necessary to implement some forestry practices (Guttenberg 1950; Redman 1956; Bethune and Legrande 1960; Coutu 1960; Herrick 1960).

From early on, forestry cooperatives were seen as a means to achieve economies of scale of small forest properties (Aaltonan et al. 1938; Cope 1943). Various efforts were attempted at locations across the country and the concept is still popular today. Usually its advantages lead to increased technical assistance, better information, and increased (combined) economies of scale (Josephson 1963; Stoddard 1964; Dempsey 1967; Simon and Scoville 1982; Rosen et al. 1989; Sturgess et al. 2004; Hull and Ashton 2008). Successful applications of forestry cooperative association techniques from other countries have been applied in the United States (Kittredge 2005).

Current family forest research continues to stress size of forest holding as a key forest owner characteristic that influences forest management on family forests. Even the current family forest literature continues to show size of forest holding to be strongly correlated with many variables related to forest management, especially forest owners' technical knowledge, educational levels, and attitudes towards timber harvesting. These values and attitudes may be linked to the better asset position of these forest owners (Butler 2008; Cubbage 1982; Duerr 1974; Kuuluvainen et al. 1996).

Over time NIPF and family forest research has focused on timber production foregone due to lack of owner knowledge, insufficient capital, inefficient tract size, or a simple lack of interest (McMahon 1964; Duerr 1948; James 1950; Lord 1963; Birch 1996). Consistently, income, education, and ownership objectives were correlated with forest management intensity, harvest and reforestation activities, and the use of cost-share assistance (Duerr 1948; Straka and Wisdom 1984; Hodgdon and Tyrrell 2003; Wicker 2002; Belin et al. 2005; Butler and Zhao 2011). While key variables influencing forest management activities by family forest owners are well-known, the relationship between these variables and the controlling variables is less well-defined (Bliss and Kelly 2008; Streyffert 1961; Turner et al. 1977; Kingsley 1979). Owner income, asset position, occupation, and education are all positively correlated with size of forest holding. On an operational basis, size of forest holding is an easy statistic to obtain. Does size of forest holding exert strong influence on private forest management practices, or is it merely correlated with other variables that exert that influence? Size of forest holding has been shown to be an excellent proxy variable for these other variables (Straka et al. 1984). For example, a professionally-prepared forest resource management plan is highly correlated with timber harvesting and reforestation activities, but also is positively correlated with size of forest holding (Butler 2008; Williams et al. 1996).

There are over 75 years of NIPF or family forest research literature and there has been a consistent family forest problem. That problem is that family forests are a huge proportion of private forestland in the United States and, due to many factors, there are doubts they will produce the forest products that may be required by society. In terms of timber there could be timber supply problems and higher timber prices. Over time the complexity of the family forest and even the “problem” was realized. Perhaps, economically-rational family forest owners should not be producing forest products.

One fundamental relationship became apparent over time; family forests tended to be small and the trend over time was for them to become even smaller (parcelization). Size of forest holding quickly became one of the controlling variables. It apparently had much influence over a family forest owner’s ability and motivation to practice forestry. If size of forest holding was not a controlling variable, it clearly was correlated with variables that impacted forest management. The forest parcelization problem is based on the same foundation as size of forest holding as a family forest problem: small forest tracts, lack of economies of scale, and disincentives to practice forestry.

The National Woodland Owners Survey (NWOS) is the official census of forest owners in the United States. It is created and maintained by the USDA Forest Service. The NWOS provides useful information in understanding who owns forestland, the size they own, insight into why they own forestland, and how they manage it, future intentions, owner demographics, and other questions concerning the current state and future state of their forestland (Butler and Leatherberry 2004). Butler summarized the characteristics of landowners and size of forest holdings in a publication based on the most recent NWOS (Butler 2008). His summary of size of forest holding relationships includes the following key variables from the NIPF/family forest literature:

Land tenure: as the size of forest holding increases, the length of land tenure increases
Land transfers: as the size of forest holding increases, transferred forestland increases
Ownership objectives: vary by the size of forest holding
Timber management objectives: as the size of forest holding increases, the probability that the owner has timber management objectives increases
Leasing: as the size of forest holding increases, leasing by owners increases
Cost-share programs: as the size of forest holding increases, participation in cost-share programs increases
Management plan: as the size of forest holding increases, the percentage of owners with a management plan increases
Management advice: as the size of forest holding increases, the likelihood of an owner seeking management advice increases
Absentee ownership: as the size of forest holding increases, the percentage of absentee ownership increases

It is important to stress that the NIPF problem or family forest problem, both of which are based on the technical problems resulting from decreasing average size of family forest holdings (Clawson 1957; Row 1978; Cubbage 1983; Straka et al. 1984; Karppinen 2005), are not the same problem as parcelization. There is an interrelationship as the same socioeconomic factors are driving both processes; both have foundations of owner attitudes towards forest management that are impacted by tract size and affect much more than timber supply, including the whole array of ecosystem services, like wildlife habitat and clean water (Belin et al. 2005) . It is the combined impact of forest conversion and parcelization that are decreasing the number of forested acres, increasing the number of family forest owners, and impeding the ability to manage smaller and smaller forest holdings (Stein et al. 2005; D'Amato et al. 2010). Size of forest holding represents a distribution of family forest owners by forest holding size (Butler and Leatherberry 2004) and that distribution has a tremendous impact on forest management due to the family forest owner attitudes and motivations towards important variables that control intensity of management, like ownership objectives, cost-share programs, management plans, and management advice (Butler 2008).

Parcelization

Parcelization is the tendency for large forest holdings (parcels) with a single owner to divide into smaller forest holdings with multiple owners. This leads to problems of economic efficiency in forest management, disincentives for investment in forest practices, and greater management problems related to wildlife, water, recreational opportunities, soils, and ecosystem services. Parcelization has the potential to lead to fragmentation, where forest land is fragmented to widely dispersed blocks that limit ecological processes (Mundell et al. 2010).

Parcelization is the trend for number of family forest owners to increase, while average size of forest holding decreases, due to death, urbanization, income, regulatory uncertainty, and financial assistance for family forest owners (Mundell et al. 2007). This is a general trend from a few landowners with large forest holdings to many landowners with small forest holdings. Size of forest holding relationships provide the results of parcelization: increases in harvesting and transactions costs, more diverse forest owner objectives, and more diverse owner motivations and attitudes. The impact is on potential timber supply (the traditional concern), but also all ecosystem services, including wildlife habitat, water quality, aesthetics, and recreation (Mundell et al. 2007; Germain et al. 2007; Moldenhauer and Bolding 2009). Parcelization is a temporal process and size of forest holding a resulting relationship. That is our basis for suggesting that researchers make this connection.

It has two distinct dimensions: (1) an activity (the subdivision of a larger forest land parcel into two or more smaller parcels) and (2) an outcome (a landscape that has, with repeated subdivision of larger forested parcels, become parcelized). Parcelization is difficult to measure. Of course, most measures are temporal and center on how size of forest holding (parcel size) shifts over time. There are other types of metrics that have been used to measure this change and none have been shown to be perfect (Kilgore et al. 2013).

The NWOS does a good job of summarizing key family forest/size of forest holding relationships. The NIPF/family forest literature supports the survey results and from the prior discussion more relationships could be identified. Our point is that this valuable prior research can be applied to the related problem of parcelization today. Forest parcelization is an on-going process and will continue into the future; the process ensures that size of forest holding will remain a central concept in family forest management. It is the current term for the small tract problem and urbanization is keeping the problem visible. There is a rich body of NIPF and family forest research literature and tract size relationships are destined to continue to be a focus of this research.

Parcelization has been incorporated into the general forestry literature. Often authors mention a size of forest holding article when discussing the background of parcelization, but often they seem unaware of this connection. Sampson and DeCoster suggested the need for management strategies for small parcels and questioned what parcelization might do to conservation easement agreements (Sampson and DeCoster 1997). This is an early example of an excellent discussion of parcelization that touches on many aspects of the size of forest holding problem without ever mentioning the earlier version of the problem.

There are many parcelization articles from the turn of the century that introduce the current version of the parcelization problem (Best 2002; Zhang et al. 2009; Haines et al. 2011; Harris and DeForest 1984; Shands 1991; Wear et al. 1999; Harrison et al. 2002; Rickenbach et al. 2003; Robinson 2012). The relationship of parcelization to population increases at the urban fringe or urban/rural interface are many, along with future implications (Vaux 1982; Bradley 1984; Macie et al. 2002; Kline et al. 2004; Nowak and Walton 2005; Germain et al. 2007) and how parcelized forest landscapes are characterized.

One study looked at landowner characteristics of urban immigrants in Washington state (or new small parcel owners) and analyzed the implication of variables like occupation, income (household and investment), management objective, and social responsibility (Creighton et al. 2004). They also clearly define the differences between forest fragmentation and forest parcelization. Cleaves and Bennett discussed unit, parcel, and ownership elements of holding size (Cleaves and Bennett 1995). They defined parcels as separate units in the ownership unit and noted that smaller ownerships have a greater variety of harvesting and silvicultural problems. Their article was technically not on parcelization, but shows that size of forest holding was still considered a problem as the parcelization problem was developing.

Mehmood and Zhang's 2001 study is one of the best examples of the interaction of parcelization and size of forest holding (Mehmood and Zhang 2001). They looked at "causes of parcelization in the existing literature," then, with minor exceptions, ignored the huge body of literature on the subject of size of forest holding. Parcelization causes the distribution of size of forest holding and the literature on size of forest holding would provide huge insights into the results of parcelization. Granted, size of forest holding is not a cause of parcelization, but a result of it. However, as size gets smaller, it probably reaches a point where small becomes smaller, as there are limits on what can be done with a small tract. Their definition of parcelization was large landholdings shifting to smaller landholdings and they expected the process to lead to timber supply problems. They almost restated the traditional NIPF problem in defining parcelization. They anticipated an increase in harvesting and transaction costs and a greater diversity of landowner objectives (making forest owners less likely to include timber harvesting and forest management in their objectives). Factors impacting parcelization were the same ones impacting size of forest holding: land tenure (as death rate increases, so does parcelization), taxes (increased taxes lead to increased parcelization), urbanization (increased urbanization leads to parcelization), income (as income increases so does parcelization), uncertainty (as environmental friendliness increases, so does uncertainty over ability to harvest timber and to perform other forest operations), and cost-share programs (forestry incentives make timber growing more profitable and parcelization less likely). All of these relationships could have been determined from a review of the family forest literature.

Other authors cover parcelization in the general context of the size of forest holding problem. Bliss described the two fundamental shifts leading to parcelization: changes in the structure and pattern of private forest ownerships and changes in the social values of the United States as it changes from rural to urban to suburban (Bliss 2003). He does define the traditional NIPF problem of poor forest management on family forests, leading to poor forest productivity, and the unpredictable behavior of family forest owners. Other researchers see the implications of parcelization as increased harvesting costs, increased prescribed burning costs, increased regulation, cost-share funding shifting to urban areas, and general forest operations limitations (Bliss 2003; Zhang et al. 2004; Moldenhauer and Bolding 2009;Moss and Hedderick 2012) . The general idea is that small parcel size increases production cost per unit in harvesting operations, plantations, and general forest management. This means timber supply is generally positively correlated with parcel or holding size.

Despite concerns about the adverse impacts of parcelization, there has been no standardized convention developed to tell when or if a landscape has become parcelized in the first place, or whether it has passed a threshold such that adverse impacts begin to occur. For example, one study was based on digitized historical parcel maps from plat books for three Michigan counties and calculated parcelization as the change in average parcel size between three time periods (Dryzyga and Brown 1999), while another study was based on quantified parcelization for one New York county using digital tax maps and six different area classes to track the total number and area of parcels between 1975 and 2000 (Germain et al. 2006).

Researchers have also constructed life histories of parcels using “parent and child relationships,” the former referring to pre-parcelization and the latter referring to post-parcelization parcels. Other researchers developed a parcelization typology to characterize different types of parcel split or aggregation events using digitized historic plat maps to track ownership changes in two townships in Indiana between 1928 and 1997 (Donnelly and Evans 2008; Kittredge et al. 2008). Although these studies provide detail on the sequence change in specific landscapes over time, and in some cases, important drivers of these changes, they fail to provide insight into when or where thresholds of parcelization concern may exist, or how to effectively measure the degree or severity of parcelization in a landscape at any given point in time.

Few authors have focused specifically on measuring the degree to which a private forest landscape is parcelized. One study estimated the distribution of private forests and ownership in Massachusetts in different size class categories for one year to develop a proxy measure for parcelization, noting that average parcel size, as a measure of parcelized landscape, has deficiencies because it can be greatly skewed when a landscape has a large number of small parcels (Mundell et al. 2010). Other researchers used multiple metrics to examine the distribution of timberland holding size at the county level for 55 counties in Alabama. They found that several metrics must be used because the sole use of average parcel size cannot adequately capture information about the distribution of parcel ownership (Kilgore et al. 2013).

Other researchers stressed the importance of selecting metric, scale, and threshold when characterizing a parcelized forest landscape. They evaluated four metrics (average parcel size, Gini coefficient, Shannon Entropy index, and adjusted mean parcel size) for their usefulness in characterizing the extent to which a forested landscape has become parcelized. Applying these measures to 410 forested townships in a contiguous, six-county area of northern Minnesota, their analyses show that each metric typically describes a different pattern of parcelization due to each capturing different aspects of ownership patterns within a landscape. They demonstrate that choice of metric, landscape scale, spatial and physical ownership features, and threshold for determining when a landscape is parcelized can greatly influence conclusions regarding parcelization (Pan et al. 2009). Thus, researchers must give careful consideration to these factors when attempting to analyze a parcelized landscape and use caution when interpreting and comparing parcelization studies where one or more of these factors vary. Some studies focus on parcelization as a process and others as an outcome (Mundell et al. 2010; Kilgore et al. 2010).

About 75 years of research literature has developed around the NIPF or family forest problem (Yoho 1959). It has centered on the quantity and intensity of management practiced on family forest lands, the behavior and motivations of family forest owners, and the implications for timber supply and forest sustainability. Gradually the motivations of these forest owners were shown to be economically rational. It is the nature of forest property to become parceled over time. Larger forest holdings are divided into smaller ones as estates are apportioned or development takes place. Clearly, population increases are leading to parcelization at the urban/rural interface.

The issue of parcelization has been in the literature for about twenty years and has become a major issue in the last ten years. It has attracted research. Often, the background size of forest holding problem that is well-researched is not part of the foundation for current parcelization studies. Moreover, the one area that has received little attention over the years is the role that tax incentives play in alleviating the "forestry problem". The purpose of this study is to establish socioeconomic predictors of family forest owner use of seven different tax incentives. These results should provide insight into the socioeconomic factors (e.g., size of forest holding, ownership objective, education, occupation, age, income) that impact whether or not a family forest owner is aware of the provisions, and more importantly, if the owner is aware of the provisions, which factors impact use of the provisions.

CHAPTER 3
LITERATURE REVIEW

Ratification of the 16th amendment to the United States Constitution in 1913 granted the US Congress “the power to lay and collect taxes on incomes, from whatever source derived without apportionment among the several states, and without regard to any census or enumeration.” Passage of the 1913 Revenue Act quickly followed suit, applying a federal income tax to wages, salaries, interest, dividends, rents, entrepreneurial incomes and capital gains (Pechman 1987). Since 1911, the collection of income taxes from individuals has also occurred at the state level (Cushing 2006). Moreover, many states levy taxes on property held by individuals.

The collection of taxes provides a means to transfer resources from the private sector to the public sector. This influx of revenues into state and federal coffers allows governments to provide services without a direct assessment to the taxpayer in the absence of a market to determine the value of the services. Taxes also distribute the cost of government services among taxpayers (Cushing 2006). The aim of distribution is to equitably spread the costs of government services among those of the same income level and fairly between taxpayers of different income levels. Finally, a tax system has the goal to promote economic growth, stability and efficiency (Pechman 1987).

Taxes are also one of the many costs that affect landowner decisions (Siegel et al. 1996). Family forest landowners can be subject to the assessment of a variety of property taxes: ad valorem, yield, flat, and exemption, in addition to the income taxes that they pay at the federal/state level. The ad valorem tax is a tax assessed on the fair market value of the property. Fair market value is defined as the price a willing buyer and seller agree upon in an arm's-length transaction (National Education Association 1998). A flat tax levies the same tax per acre, regardless of productivity level. Yield taxes are often assessed when timber is exempt from taxation (Hickman 1992). The severance tax bases the assessment on the value of timber at the time of harvest (Hibbard et al. 2001). Klemperer (1988) cites that one advantage to the yield tax is the matching of income to taxes. Finally, the last category of property taxation is exemption. This system exempts forestland from the property tax and may also apply to the timber growing on it.

Since the enactment of federal and state taxes, the federal government has also provided a number of provisions in the tax code to reduce family forest landowners tax liabilities owed from the sale of timber and encourage sustainable forest management. The following section will discuss seven different tax incentives that are examined in this study: the capital gains treatment of timber, the ability to deduct certain management costs from gross income, the ten-percent reforestation credit, the amortization of reforestation expenses, the Section 179 deduction and depreciation, the exclusion of qualified cost-share payments, and the involuntary conversion provision which covers losses caused by beetle attacks, ice storms, theft, and condemnation.

The Capital Gains Treatment of Timber

The capital gain treatment of timber income is the longest-standing of the provisions examined herein; and has received the most attention from the legislative community of the tax incentives available to family forest landowners. Capital gains result from holding an investment and then disposing that asset for more than the acquisition price or the basis of any asset that is considered be a capital asset. When the capital asset is timber, the basis is supposed to be established at the time the timberland is acquired. If the basis is not established, when the timber is disposed of a legitimate deduction will be lost and taxes on the proceeds from the sale will be higher than they need be (Stier 1997).

With the passage of the 1913 Revenue Act (RA 1913) timber was recognized as a capital asset when it was sold outright in a lump-sum transaction- as long as it had not been held by the owner for sale to customers in the ordinary course of his business **(**Siegel 1977 **).** However, in the years following passage of the RA 1913 through 1944, if a landowner harvested timber themselves and then sold it, or used in their personal business, they were assessed at the ordinary income rates on whatever gain resulted. One case in point, an owner that harvested their own trees and then sold the logs to a sawmill was assessed at a higher rate than if they had sold the trees outright on the stump and let the buyer come on their lands to do the cutting. Moreover, the sawmill owner who owned standing timber and cut it for use in their mill were subject to the higher ordinary income tax rates on the timber's increase in value.

Subsequent to the end of World War II, corporate tax rates increased from 15 percent to 24 percent in 1940. This rate was increased to 32 percent in 1941, and again to 40 percent in 1942 (Siegel 1977). Timber owners were finding it to be in their best interest to use outright sales as the method to market their timber. This encouraged a liquidation of timber assets as opposed to long-term management of them. The disparity in tax treatment of timber stemmed from a position taken by the Bureau of Internal Revenue which held that the disposal of timber at an agreed per unit price involved "retention of an economic interest" by the owner (Siegel 1977). That is, such a disposal did not constitute a sale for capital gains purposes. The Internal Revenue Service later applied this same logic in a 1943 ruling which stated that proceeds received under a timber harvesting contract, as opposed to a lump-sum sale, were to be treated as ordinary income (Bureau of Internal Revenue 1943).

Congress responded to the growing complaints of this inequity by adding IRC § 117 (K) to the Revenue Act of 1943 (RA 1943), which Congress passed despite President Roosevelt's veto. This placed an owner who cut timber themselves, or disposed of it under a harvesting contract on the same tax basis as an owner who sold their timber in an outright sale. The house version of the RA 1943 provided no such differential treatment of timber income, while the Senate version proposed to amend Section 117 to include a differential treatment provision (Siegel 1977). The act passed both chambers with the Senate's amendment intact on February 7, 1944. President Roosevelt, however, vetoed the bill and returned it with the statement:

"The lumber industry is permitted to treat income from the cutting of timber, including selective logging, as a capital gain rather than annual income. As a grower and seller of timber, I think that timber should be treated as a crop and therefore an income when it is sold. This would encourage reforestation."

The Senate majority leader at the time, Senator Barkley resigned and commented on the floor:

“I do not know to what extent the President is engaged in the timber business. I do know that he sells Christmas trees at Christmas time. They are no doubt of easy growth and short life, and I have no doubt that the income from the sale of them constitutes annual income not only to him but that such income would constitute annual income to any other persons engaged in like enterprise. But Mr. President, to compare those little pine bushes with a sturdy oak, gum-poplar, or spruce which requires a generation of care and nurturing to produce in the forest, and from which no annual income is derived until finally it is sold, is like comparing a cricket to a stallion.”

Clearly, the 1944 Congress intended for capital gains to result under two scenarios mentioned herein- when the taxpayer was not primarily in the timber business. These are mentioned in the Senate’s Committee Report (Siegel 1977). However, the fact that Congress intended to extend the capital gains treatment to the timber industry as a whole – that is, those corporations and partnerships that held timber primarily to sale to customers or as a part of their inventory is a little more turbid. The majority of IRC § 117(K) was reenacted as Section 631 of Internal Revenue Code of 1954. However, several significant changes were made: 1) the “timber” was expanded to include evergreen trees sold for ornamental purposes that are more than six years old when harvested. This provision allowed for the inclusion of Christmas trees as capital gains, 2) the date of disposal was defined as the date in which trees were severed from the stump, except where payment is made to the owner under the contract before the timber is cut, 3) for the purposes of "disposal with a retained economic interest," the term "owner" was defined as any person who owns an interest in timber, including a sublessor and a holder of a contract to cut timber.

The first of several challenges to eliminate a corporations ability to treat timber income as a capital gain came in President Kennedy's 1963 proposal for the Revenue Act of 1964 (Kennedy 1963). In that same tax message, President Kennedy proposed to limit the capital gains an individual could claim from timber income to $5,000 annually. To partially offset the increased tax liabilities brought on by these new tax laws, the president also proposed that individuals and corporations be able to deduct reforestation costs from ordinary income of instead of having to be capitalized.

These proposals were met with widespread opposition, culminating in a House Bill with no mention of the administration's suggestions with respect to timber. Instead, the House classified timber as a so-called "Class B" capital, affording it the same tax treatment that was already receiving. The Senate's version struck this proposal when it rejected the complex capital gains package offered by the lower chamber. The final version of the RA 1964 did not alter the essential features of the timber provisions under Sections 631 and 1231 (Siegel 1977).

The capital gains rates were increased with the passage of the Tax Reform Act of 1969 from 25 to 30 percent for corporations and 36.5 percent for individuals, including the preference tax. The Revenue Act of 1976 did increase the holding period for capital gains. A corporation's treatment of timber income as a capital gain was first challenged by President Kennedy's proposal of the Revenue Act of 1964. The President also sought to limit such treatment for individuals to $5,000 annually.

Passage of the Tax Reform Act of 1986 brought drastic changes to the tax laws that currently effect timberland owners. For industrial timberland owners, the TRA of 1986 removed the capital gains tax advantage, subjecting them to ordinary income rates (Yin et al., 1998). For family forest owners, the TRA of 1986 repealed the provision that allowed for up to 60 percent of long-term capital gains income to be excluded from gross income. The TRA of 1986 also eliminated the disparity between the capital gains tax rate and ordinary income tax rates, thus eliminating the capital gains tax incentive from a family forest owner's repertoire of tax minimizing tools. The capital gains tax rate was later changed back to a maximum of 28 percent as a result of the Revenue Reconciliation Act of 1990 (Siegel 1996). The Revenue Act of 1993 expanded the ordinary income tax brackets to five, with a cap of 39.6 percent, presenting a major tax benefit to those whose income qualified as a long-term capital gain. The last changes in treatment of timber sale income came with the passage of the American Jobs Creation Act (AJCA) of 2004. Passage of this law allowed lump sum sales to qualify under Code Section 631(b), disposal with an economic interest retained. This means that timber gains and losses are netted against other gains and losses from the disposal of business assets (Hoover 2005).

Annual Deduction of Management Expenses

Most timberland owners incur some sort of management costs (Siegel 1987). The annual deduction of management expenses provision allows family forest owners to deduct certain management expenses from gross income. The costs eligible for deduction include the day-to-day activities that are required to manage timber property such as hiring salaried labor, consulting forester's fees, and travel expenses that can be directly related to income potential for the property. These types of expenses are considered "operating costs" (Haney et al. 2001). Other costs incurred, termed "carrying charges", include property taxes, insurance premiums, and interest payments, all of which may also be deducted from gross income. The property does not have to generate income in order to qualify for this deduction; it is based upon intent to produce future income. Prior to 1987 most management costs could be deducted from a taxpayer's gross income. However, after passage of TRA 1986 management costs are treated in one of three ways, depending on how the land is managed. The first category pertains to timberland held as a business with the owner being an active manager. Under this scenario all management costs can be deducted. The second situation considers timberland held as an investment with the owner being an active manager. In this scenario owners may deduct property taxes from their gross income with other expenses having limits based on investment income. The third scenario is termed "passive participation" and deals with timberland held as either an investment or as a business, depending on when the " passive participation" began (Dee 2001, Greene et al. 2004). Landowners who began managing their land after October 21, 1986 were allowed to expense all of their management costs up to the point where expenses equal income (Siegel 1987).

Casualty Losses and Involuntary Conversions

Under Section 165 of the Internal Revenue Code of 1954 (IRC 1954) family forest landowners were afforded a tax deduction for casualty losses of timber. At the time, a casualty was defined as “Complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature” (Siegel 1970). From a forester and family forest owner’s perspective, timber casualties were seen as damage or destruction of trees from fire, storm, ice, flood, disease, insects, or any other unavoidable cause. However, in order to qualify for the deduction the destruction had to be sudden, unexpected, or unusual as contrasted with progressive deterioration through a steadily operating cause (Siegel 1970).

Prior to the Tax Reform Act of 1969 the statuses of casualty loss deductions were at best confusing. The problem was to determine whether a casualty loss was deductible from ordinary income or was required to be treated with other gains and losses under IRC 1231, where net gains are taxable as capital gains and net losses are not taxable. Taxpayers generally found the application of section 1231 as unfavorable as it often caused casualty losses to merely offset gains otherwise taxable as capital gains. The classification of the loss under prior law depended generally on whether the property was or was not insured. Under TRA 1969, casualty gains and losses, whether they relate to insured or uninsured property is first viewed together as a special category of gain or loss. If there is a net gain in this category it is to be handled through section 1231 and will thus be treated as a capital gain. If there is a net loss, it is to be deducted from ordinary income.

Depreciation and the Section 179 Deduction

The Section 179 expensing allowance originated as a special first-year deduction allowance that Congress included in the Small Business Tax Revision Act of 1958 (P.L. 85-866). It aims to reduce the tax burden on small business owners, stimulate small business investment, and simplify tax accounting for smaller firms. The original deduction was capped at $2,000 annually ($4,000 for a married couple filing jointly) for new and used business machines and equipment with a tax life of six or more years. Passage of the Economic Recovery Tax Act of 1981 (ERTA) increased the expensing allowance to $5,000 and established a timetable for gradually increasing the allowance to $10,000 by 1986 (ERTA; P.L. 97-34). Despite the substantial increase in the allowance, few firms took advantage of it. Passage of the Deficit Reduction Act of 1984 postponed this schedule from 1986 to 1990 in efforts to curb the growth of the federal budget deficit. However, following the repeal of the investment tax credit by the Tax Reform Act of 1986, use of the Section 179 deduction rose markedly.

Congress increased the allowance to $10,000, as scheduled, in 1990 and the Omnibus Budget Reconciliation Act of 1993 further increased the allowance to $17,500 (OBRA 93; P.L. 103-66). Further scheduled annual increases of the allowance were authorized by the Small Business Job Protection Act of 1996 (P.L. 104-188), raising the allowance to $18,000 in 1997, $18,500 in 1998, $19,000 in 1999, $20,000 in 2000, $24,000 in 2001 and 2002, and $25,000 in 2003 and thereafter.

Depreciation allows family forest landowners to deduct up to $24,000 per year in qualified expenditures from their gross income. Qualifying expenditures include equipment purchases, roads, fences, and other such items used in the production of timber (Haney et al. 2001). The landowner must use the property as a trade or business to qualify, and the deduction must be taken the year the equipment is placed into service. For every dollar exceeding $200,000 of qualifying property, the deduction is reduced by a dollar. Of course, this provision does allow equipment, buildings, and other non-permanent assets to be depreciated over their determinable useful life as they are "used up". Timberland owners may depreciate equipment as long as the land is held as either an investment or as an active trade or business (Haney et al. 2001). The Section 179 provision allows the qualifying costs, in effect, to be expensed in the current year, rather than be depreciated over a useful life.

The Reforestation Tax Credit and Amortization of Reforestation Expenses

The enactment of Public Law 96-451 on October 14, 1980 made the reforestation tax credit available to small and medium-size landowners (not exceeding 2,000 acres) , depending on the cost of reforestation (Timber Tax 1981). The reforestation tax credit afforded landowners that spent up to $10,000 for tree planting costs such as site preparation, seeds, seedlings, and labor a 10 percent tax credit ($1,000) that could be subtracted from the amount of taxes otherwise owed to the federal government. This allowed owners to capitalize direct costs incurred from reforestation such as site preparation, seeds or seedlings, and the costs of labor and tools required for planting or seeding. Equipment such as tractors or trucks used in planting or seeding was also allowed to be depreciated through capitalization.

Under prior law, such capitalized costs were not eligible for the investment tax credit and could not be depreciated. Instead, the costs were offset against the amount realized from the sale or other disposition of the timber in determining taxable gain. The tax provision enabling taxpayers to amortize up to $10,000 of reforestation expenses was also authorized under P.L. 96-451. This allowed landowners to deduct from yearly earnings the full $10,000 over a 7-year period. The importance of the reforestation tax credit and the amortization deduction, the year they were authorized, can best be illustrated by considering the case of a taxpayer who earns $30,000/annually, files a joint return and does not itemize deductions. Where the taxpayer spends $10,000 for reforestation, his liability pre- and post- 1980 would be as indicated in Table 3.1.

Table 3.1 Tax Liability pre- and post- passage of P.L. 46-951.

	Pre-1980	1980-2004
Gross Income	$30,000	$30,000
Reforestation Amortization Deduction (this is the first year amount)	$-0-	$714
Adjusted Gross Income	$30,000	$29,286
Tax	$5,601	$5,361
Reforestation Tax Credit	$-0-	$1,000
Total Tax Liability	$5,601	$4,361
Total Tax Savings in the First Year	$-0-	$1,240

* This is the first year amount. The deduction in years two through seven is $1,428. In year eight, it is $714.

Note that in the year of reforestation, the taxpayer receives the full benefit of the credit and only a part of the full amortization deduction. The Tax Equity and Fiscal Responsibility Act of 1982 reduced the amortizable basis of qualified reforestation expenditures under Section 194 with respect to which an investment credit is claimed. Thus, for example, was a landowner to incur $3,000 of qualified reforestation expenditures, under prior law he could claim a $300 investment tax credit and amortize his $3,000 of qualified reforestation expenditures. Under TEFRA, the landowner may either (1) claim an investment tax credit of $300, and reduce his amortizable basis by one half that amount (i.e., $150) , so that they may amortize $2,850 of qualified reforestation expenditures; or (2) claim an investment tax credit of $240 , and amortize the full amount of the $3,000 of qualified reforestation expenditures .

Both the seven-year amortization and the ten-percent tax credit were unaffected by TRA 1986. However, the changes that were made to the tax code created more complexity and forced timberland owners to maintain more accurate records and decide whether or not their holdings were held for investment or business purposes (Bettinger 1991). Dewitt and Raper (2007) cite that both the reforestation tax credit and amortization were federal tax expenditures that were profitable to the U.S. Treasury. Federal "tax expenditures" are tax revenues foregone by the IRS due to preferential provisions in the Internal Revenue Code , such as tax credits, deductions, exemptions, special exclusions or tax rates (OMB 1998). Federal tax expenditures are numerous and involve substantial sums of money that would otherwise flow into the U.S. Treasury annually. However, as noted by Dewitt and Raper, the reforestation tax credit and amortization expenditure differs from most tax expenditures in that its use can ultimately result in significant profits to the U.S. Treasury. Passage of the American Jobs Creation Act (AJCA) of 2004 brought changes to both the seven-year amortization and reforestation tax credit provisions. AJCA 2004 amended the reforestation amortization section of the laws to allow family forest owners to deduct up to $10,000 per qualified timber property per year of qualified reforestation expenses, while eliminating the reforestation tax credit (Hoover 2005). AJCA 2004 also allowed landowners to amortize any amount in excess of $10,000 over 84 months. Since the data for this study were collected prior to the passage of AJCA 2004, we will examine the awareness and use of both the ARE and RTC provisions.

Exclusion of Qualified Cost-Share Payments

With the passage of Public Law 95-600 in 1978, Congress authorized the exclusion of qualifying cost-share payments from gross income, under IRC Section 126. Nine federal cost-share programs were available to timberland owners at the time (2001) the data was collected for this study, as well as a multitude of state cost-share programs that qualify for this incentive. Government cost-share payments represent financial incentives to landowners to encourage reforestation on cutover lands (Royer 1987). Examples are the Forestry Incentives Program and the Agricultural Conservation Program. Family forest landowners must meet two conditions in order for the cost-share payments to qualify for exclusion from gross income: (1) the money must be used to conserve the soil and water, to protect the environment, to improve the forest, or to provide habitat for wildlife and (2) the amount of money cannot substantially increase the value of the property (Haney et al. 2000).

As one can see, tax provisions have been around for over a century, however, the complexities of the tax laws of today have made incentives more cumbersome and difficult to comprehend. Yet, the research community has given very little attention to the awareness and use of provisions, as well as their effectiveness.

Effects of Tax Provisions on Family Forest Owners- Literature

Family forests owners' knowledge of federal and state provisions has not always been high. An early survey of small woodland owners in Southwest Arkansas found that none of the respondents mentioned the capital-gains treatment of timber income when asked about taxation (Perry and Guttenberg 1959). Other early family forest surveys never even addressed landowner awareness and use of forestry cost-sharing programs such as the Agricultural Conservation Program (Hutchison and McCauley 1961). The authors even inquired about the influence taxes have on a landowner's plans for using their woodlands. However, they failed to ask whether or not landowners were aware of the tax provisions available to them. In another study, Quinney (1962) inquires about the impact of property taxes on landowner's decisions, but fails to inquire about the awareness of tax provisions available to forest landowners. His study of small private forest landowners in Michigan's Upper Peninsula found that property taxes did not appear to be a major factor affecting the decisions of the majority of those surveyed.

One of the earliest studies that inquired about a landowner's awareness and use of forestry tax provisions was conducted by Schallau (1962). Schallau examined the private forest landownership in the urban fringe area of Michigan. In addition to noting that property taxes had little bearing on the way those surveyed manage their woodlots, In his study, he cites that only 3 percent of those surveyed had taken advantage of the capital gains provision of the Internal Revenue Code. He notes an additional 9 percent were aware of the provision, but never used it because they had not harvested timber products. Those that were aware and had not taken advantage of the provision either believed they would not have derived any benefit from it or felt the red tape involved was not worth the savings they would have incurred. When the provisions were explained to those surveyed, one-third expressed some interest, while 55 percent remained indifferent. Of those who had utilized the provision did not feel that it influenced the way they managed their woodlands. Contrary to his 1962 study, Schallau does little to inquire about the awareness and use of forestry tax provision in a 1964 study of forest owners and timber management in Michigan. Schallau (1964) does inquire about provisions specific to forest landowners in Michigan at the time of the study, The Woodlot Yield Tax Law and the Commercial Forest Reserve Act, both of which were designed to shift the incidence of tax on forest property from periods when no income was being derived to those periods when harvest cuts were made. But no attempt was made to ask about forestry tax provisions found in the Internal Revenue Code.

Farrell's (1964) study of small woodland owners in the Missouri Ozarks is another example where only state specific tax provisions are mentioned. His examination of small woodland owners includes a question on whether or not taxes affect their forest management decisions, but fails to ask about any of the forestry tax provisions. The only tax provisions mentioned are those afforded to landowners by the Missouri Conservation Commission Forest Crop Law. Stoltenberg and Gottsacker (1967) surveyed a random sample of forest owners in six Iowa counties were asked whether or not they were aware of a property tax advantage under the Iowa Forest Preserve Law, but no mentioning of the federal tax provisions is found in their study.

Koss and Scott (1978) profiled nonindustrial forest landowners of western Washington State. Their sample included a majority of landowners enrolled in Washington State's Forest Tax Law- a tax provision specific to the state that made forestry more financially attractive. Nearly half desired more tax incentives to make it more profitable for landowners to manage their lands. Fecso et al. (1982) examined the management practices and reforestation decisions of southern pineland owners who had harvested timber. Their study is one of the first surveys to ask respondents about tax provisions offered under the Internal Revenue Code. Their findings indicate that tax credits and additional deductions for reforestation were likely to have an effect on approximately seven-tenths of the harvested acres in the South. At the time of their study tax credits and deductions for forestry investments had only been in effect less than a year. Respondents rated improving capital gains treatment for timber income as having a high or moderate possible effect.

In 1987, Royer conducted a study in North Carolina between 1981-1984 evaluating the use of cost-share payments, the ten-percent tax credit, seven-year amortization or the combination of all three by family forest landowners that had sold timber (Royer 1987). His study found that of the landowners that actively reforested, 80 percent used cost-share money, 60 percent utilized the reforestation tax credit, and 55 percent used both incentives. In another study, Royer and Moulton (1987) found that of farmers who had made a final harvest of their timber and then reforested, 71 percent had used the cost-sharing and/ or the reforestation tax incentives. Overall, their study reported that 48 percent of those conducting reforestation had received cost-share payments and 58 percent had used the reforestation incentives. Bliss and Martin (1990) determined that cost-sharing by family forest landowners was beneficial, because they required a Registered Forester to manage their timberland. The authors also cited the fact that although many of the landowners would have done the work without the cost-share payments, the payments allowed them to do more.

Dee (2001; also see Greene et al. 2004) conducted a study of South Carolina NIPF landowners to determine the reasons for use and nonuse of forestry tax incentives and identify the characteristics of those landowners that do utilize tax incentives in their forestry operations. Their study showed that 78% of the landowners surveyed were aware that timber sale income could qualify as long-term capital gain, of those aware 85% had made use of it. A like percentage of respondents were also aware of the annual deduction of management expenses, with an 85% use rate among those aware. Only 50% of those surveyed in their study were aware of the depreciation and section 179 deduction for income-producing property. Of those aware, only 67% had actually used it. Just 54% of their samples were aware of the reforestation tax credit. However, 78% of those aware utilized it. Like the reforestation tax credit, a little over half (56%) of those surveyed were aware of the amortization of reforestation expenses provision, with 80% of those aware using it. Greene et al. (2004) reported that survey respondents were least aware (42%) of the provision allowing NIPF landowners to exclude qualifying reforestation cost-sharing payments from gross income. Of those aware of the provision 70% had used it. Many of the responses from landowners not utilizing the provisions indicated that approximately one-quarter to one-third felt that the benefit was not worth the time and effort needed.

There is a vast body of literature dedicated to the small ownership problem. Most land grant universities and Forest Service experiment stations have conducted surveys in efforts to understand the complexities of the “problem” and develop and implement technical assistance and cost-share programs to encourage more forest management from this critical mass of landowners. Moreover, there is a subset of the literature dedicated to the effectiveness and awareness of these cost-share and technical assistance programs as they are developed and being used. However, there has been little attempt to determine which drivers influence the use of tax provisions available to family forest landowners under the Internal Revenue Code. This study seeks to fill this chasm in the literature regarding the awareness and use of tax incentives that are available to family forest landowners in the United States.

CHAPTER 4
METHODS

The objective of this study was to establish socioeconomic predictors of family forest owner use of federal income tax provisions. Income derived from timber harvests is subject to state and federal taxation. One would expect rational family forest owners to avail themselves of tax incentive provisions that minimize tax liabilities and increase their after-tax cash flow (Dee 2001, Greene et al. 2004). However, contrary to what one would think, not all landowners utilize these provisions. What socioeconomic factors contribute to a landowner who is aware of these provisions, and further, one who utilizes these tax minimizing strategies. This knowledge will provide valuable insights into the efficiency of the various tax provisions in modifying family forest owner behavior towards improved forest management practices.

The data utilized in this study were derived from a mail survey of South Carolina family forest owners initially used to determine the reasons for use and nonuse of seven forestry tax provisions. The authors of that study (Dee 2001, Greene et al. 2004) deemed a mail survey to be the most beneficial way to conduct the survey, and in turn, led to more results to analyze. Initial efforts were made to follow the total design method (Dillman 1978). However, budgetary and time constraints prohibited the survey from completely following the survey methodology outlined by Dillman (1978). Greene et al. (2004) obtained a list of family forest owners in South Carolina from a large national forestry organization. This entire list of landowners was utilized, less those addresses that were incomplete. The list of addresses covered every county in South Carolina so as not to bias one area of the state. An unbiased picture of the entire state was one of the benefits of using the total design method for conducting the survey (Dee 2001, Greene et al. 2004). A total of 1,350 questionnaires were mailed to South Carolina family forest landowners in late January 2001. About 100 of these South Carolina landowners lived out-of-state, with the majority of these in close-by East Coast states. The authors mailed a second, follow-up survey in early March 2001 to those that did not respond to the first questionnaire

The complete survey form is included as Appendix A. The survey instrument contained 58 questions, seven questions per incentive and nine questions on demographics. A cover letter was also attached to the survey explaining who was conducting the survey and why. Also included was a page with a brief explanation of each of the seven incentives that were covered in the questionnaire. The questionnaire was designed to ask the same seven questions for each of the incentives. The nine demographic questions were the last asked. These were mostly multiple choice questions, with several open-ended queries. The questions focused on whether an incentive was used and when it was last used. If an incentive was not used the questions then centered on the reason for nonuse.

A reply envelope addressed to Clemson University's School of Natural Resources was included with each survey, giving it a more professional appearance. In order to maintain a record of the number of surveys returned, a running tally of returned envelopes was kept. In an effort to track respondents, the last page of each questionnaire had a place for the respondent to sign their name. When the survey was returned the respondents name would then be deleted from the computer database so no second survey would be mailed. Several respondents did not provide a signature and therefore remained in the database. The discrepancies between the number mailed for the second survey and the number not returned from the first survey is a result of those landowners who did not provide a signature. Also, several first-round surveys were returned after the second mailing was sent. Four hundred and ninety eight surveys were returned, of which 472 contained usable forms, yielding a response rate of 35 percent. Those that were deemed unusable were either left entirely blank or were considered incomplete. The responses to the surveys were entered into spreadsheet form in a computer database. The data for a landowner’s awareness and use of the seven tax provisions (dependent variables) were entered in the database as a 0 or 1. Zero signified that the particular landowner was unaware, or if aware of the provision did not use it. A 1 in the awareness category signified that a landowner was knowledgeable about the provision, and likewise, a 1 in the use column signified that a landowner had used it. The demographic data (i.e., level of education, membership to a landowner organization, and the like) were entered as a 0 or 1 as well, with 0 equating to a failure (did not belong to the category) and a 1 signifying a success (membership to a category). The data for the total acreage (TA), forested acreage (FA), and percent of land forested (PF) were entered into the database in two forms: 1) the actual number of acres (for TA and FA) and the percentage in decimal form for the PF category (e.g., 0.8 equals eighty-percent of total land forested); and 2) in a 0 or 1 for multiple categories. A full discussion of the variables, both dependent and independent will follow the next section. In the research community entering data in a 0 or 1 format is often referred to as a categorical or dichotomous data set. This format requires the utilization of a specific type of model that yields the best fitting and parsimonious model, able to describe the relationship between an outcome (dependent or response) variable and a set of independent (predictor or explanatory) variables. While there are several models that will meet these expectations, for this analysis we chose to use logistic regression to analyze the data.

Logistic Regression

Hosmer et al. (2013) give two primary reasons for using logistic regression in this setting. First, from a mathematical perspective, it is extremely flexible and easily used. Second, its model parameters provide the basis for meaningful estimates of effect. The specific form of the relationship function used for the logistic regression model used in this study is:

$$\pi|x_i = \frac{e^{\beta_0+\beta_1\, x_1+\cdots\beta_i x_i}}{1+e^{\beta_0+\beta_1\, x_1+\cdots\beta_i x_i}}$$

Where

$\pi|x_i$ = Probability of the dependent variable= 1.

e= the base of the natural logarithms

β_0= the constant of the equation and,

β_i= the coefficient associated with the independent variable x_i.

The logit transformation is often used for the relationship function (Hosmer et al. 2013).The transformation is defined as:

$g(\pi(x))=\ln\left[\frac{\pi(x)}{1-\pi(x)}\right]$

Which results in = $g(\pi(x)) = \beta_0 + \beta_1 x_1 + \beta_2 x_2 \ldots \; \beta_i x_i$

The result of this transformation is that the logit $g(\pi(x))$, is linear in its parameters; similar to traditional linear regression. An important difference between traditional linear regression and logistic regression models concerns the conditional distribution of the outcome variable. In the linear regression model the relationship function is

$U_y \,|x_i = \beta_0 + \beta_1 x_1 + \beta_2 x_2 \ldots \; \beta_i x_i$ and

y= $U_y \,|x_i + \varepsilon$

Where

ε is the error term and expresses an observation's deviation from the conditional mean. The most common assumption is that ε follows a normal distribution with mean zero and a variance that is constant across levels of the independent variables (Hosmer et al. 2013).

However, this is not the case with dichotomous outcome variables. The error term in this case can only assume two values: 0 or 1. In this scenario, the value of the outcome variable given x is expressed as:

$$y = \pi|x_i + \varepsilon$$

ε in this case may only assume one of two possible values. When y=1 then

$\varepsilon = 1 - \pi|x_i$ with probability $\pi|x_i$, and if y=0 then $\varepsilon = -\pi|x_i$ with probability $1-\pi|x_i$

Thus ε has a distribution with mean zero and variance equal to $\pi|x_i[1 - \pi|x_i\,]$. That is, the conditional distribution of the outcome variable follows a binomial distribution with probability given by the conditional mean, $\pi|x_i$.

In this study, the statistical software package JMP was used to perform the logistic regression analyses (SAS 2012). The analysis followed a two-step sample selection model to examine which socioeconomic factors were associated with landowner **awareness** of the tax provision. Then conditional on landowner awareness, a model was developed to determine which what factors affected their **use** of the provisions. Two-stage analyses have been widely used in the literature to analyze cost-share programs, hunting lease markets, and other forestry-related issues (Starbuck et al. 2004; Ovaskainen et al. 2006; Zhang et al. 2006; Hussain et al. 2007; Sun et al. 2009). In this study, a two-step sample selection model is employed to examine the determinants of landowner awareness and use of tax provisions. It is assumed that use of tax provisions are contingent upon whether these landowners are aware of the provisions. In the selection stage, landowner awareness of a specific tax provision is modeled as a function of variables, comprised of landowner characteristics. In the outcome stage, landowner use of the provisions is specified as a function of similar explanatory variables. Conceptually the model is expressed as follows:

Selection equation: $Z_i = g\ (x_i)$

Outcome equation: $Y_i = f\ (Z_i)$

Where Z is a binary variable that indicates whether landowner i is aware of an individual tax provision (i.e., LTCG, ADME, DS179, CLIC, RTC, ARE, ECSP); Z_i equals one if the landowner is aware of the program, and zero otherwise. Y is a binary variable that indicates whether landowner i has used the tax provision, and 0 otherwise. The variables of awareness (Z_i) and use (Y_i) are related but may be influenced by different explanatory variables, or by the same set of socioeconomic factors to a different degree. Therefore, Z_i may be different from $Y_{i.}$ Both the selection and outcome logistic regressions were reported for each tax provisions. Upon completion of each analysis the receiver operator characteristic curve (ROC) and the odds ratios were examined to determine the soundness of each model.

Dependent Variables

The dependent variables used for this analysis were awareness and use of the following tax provisions: long-term capital gains treatment of timber income, annual deduction of management expenses, depreciation and the section 179 provision, deduction for casualty losses and other involuntary conversions, the reforestation tax credit, amortization of reforestation expenses, and the ability to exclude qualifying reforestation cost-share payments from gross income. A summary of these variables can be found in Table 4.1.

Table 4.1. Summary of Dependent Variables.

Variable	Description
LTCG2	Dummy= 1 if the landowner was aware of the program; 0 otherwise
LTCG3	Dummy=1 if the landowner used the program; 0 otherwise
ADME1	Dummy= 1 if the landowner was aware of the program; 0 otherwise
ADME3	Dummy=1 if the landowner used the program; 0 otherwise
DS1791	Dummy= 1 if the landowner was aware of the program; 0 otherwise
DS1793	Dummy=1 if the landowner used the program; 0 otherwise
CLIC1	Dummy= 1 if the landowner was aware of the program; 0 otherwise
CLIC3	Dummy=1 if the landowner used the program; 0 otherwise
RTC1	Dummy= 1 if the landowner was aware of the program; 0 otherwise
RTC3	Dummy=1 if the landowner used the program; 0 otherwise
ARE1	Dummy= 1 if the landowner was aware of the program; 0 otherwise
ARE3	Dummy=1 if the landowner used the program; 0 otherwise
ECSP1	Dummy= 1 if the landowner was aware of the program; 0 otherwise
ECSP3	Dummy=1 if the landowner used the program; 0 otherwise

First examined is the long-standing federal tax provision of capital gains treatment for the sale of timber. Found in Section 631 of the Internal Revenue Code, this provision allows for timber that is considered to be a “capital asset” to be taxed at rates lower than ordinary income, depending upon income level. The United States tax law defines a capital asset as any property (e.g. house, car, stocks, bonds) except that held for sale in the ordinary course of business (i.e., assets defined under I.R.C.§ 1221) (Black 1991). In 2001, when the data was collected for this study, the four upper level ordinary income tax rates ranged from 28 percent to 39.6 percent, the corresponding capital gains tax rate was 20 percent. The bottom ordinary income tax rate of 15 percent had a corresponding capital gains tax of only 10 percent. Obviously, the result of income qualifying as capital gains rather than as ordinary income equates to substantial tax savings. The IRC also requires that timber be held for at least one year and disposed of in one three ways: the landowner must sell the timber in a lump-sum sale, under a pay-as-cut contract in which the owner retains an economic interest in the timber, or cut and sell the timber himself. Finally, capital losses can be used to directly offset any capital income whereas with ordinary income there is a $3,000 limit to offset losses (Haney et al. 2000).

The second provision available is the ability to deduct certain management costs from gross income. These costs include the day-to-day activities that are required to manage timber property such as hiring salaried labor, consulting forester fees, and travel expenses that can be directly related to income potential for the property. These types of expenses are considered “operating costs” (Haney et al. 2000). Other expenses, termed “carrying charges,” include property taxes, insurance premiums, and interest payments, all of which may also be deducted from gross income. The property does not have to be producing income in order to qualify for this deduction; the deduction is based upon intent to produce future income.

A third provision is the ten-percent reforestation tax credit available to anyone who reforests his or her property. It allows for a ten-percent tax credit on up to $10,000 of reforestation expenditures annually. This equates to a potential $1,000 tax credit each year reforestation expenditures are incurred. Recapture rules apply to the tax credit if the trees are not held for at least 5 years. The fourth provision, seven-year amortization, is tied in with the reforestation tax credit. The qualifying landowner is allowed to amortize (deduct) up to $10,000 of reforestation expenditures per year. Any amount amortized must be reduced by 50 percent of the reforestation tax credit taken. This means that if a $1,000 tax credit were taken, only $9,500 would qualify for amortization. The schedule for amortization is one-fourteenth the first year, followed by one-seventh the next six years, followed by one-fourteenth in the eighth and final year. The trees must be held at least ten years before they may be cut. If this ten-year period is not met, the tax savings from amortization are subject to recapture.

A fifth provision available is the Section 179 deduction which allows for up to $24,000 per year in qualified expenditures to be deducted from gross income. Qualifying expenditures include equipment purchases, roads, fences and other such items used in the production of timber. The taxpayer must use the property as a trade or business to qualify and the deduction must be taken the year the equipment is placed into service. For every dollar over $200,000 of qualifying property, the deduction is reduced by a dollar. Of course, equipment, buildings, and other non-permanent assets may be depreciated over their determinable useful life as they are "used up." Timberland owners may depreciate equipment as long as the land is held as either an investment or as an active trade or business. Section 179 allows the qualifying costs, in effect, to be expensed in the current year, rather than be depreciated over a useful life.

The sixth provision concerns government cost-share payments. Qualifying government cost-share payments may be excluded from gross income. Nine federal cost-share programs are available to timberland owners, as well as a multitude of state cost-share programs that qualify for this incentive. Examples are the Forestry Incentive Program and the Agricultural Conservation Program. Two conditions must be met in order for the cost-share payments to qualify for exclusion form gross income: (1) the money must be used to conserve the soil and water, to protect the environment, to improve the forest, or to provide habitat for wildlife and (2) the amount of money cannot substantially increase the value of the property (Haney et al. 2000).

The seventh provision available to NIPF landowners concerns timber losses caused by beetle attacks, ice storms, theft, and condemnation. These are termed involuntary conversions and to qualify the timberland must be held as an investment or as an active trade or business. Normal losses from diseases or natural mortality do not typically qualify for this deduction. Southern pine beetle attacks do qualify for this deduction. However, since they are deemed a sudden and unexpected loss, the amount of the loss that may be deducted is limited to the basis invested in the land.

Independent Variables

The independent variables for this analysis were derived from nine demographic questions initially used to analyze the differences between the respondents in Greene et al. (2004). The nine demographic questions focused on the landowner’s reasons for owning timberland, education level, household income level, and occupation. Also included in the demographic questions were queries about how many acres of forestland and total acres of land the landowner owned as well as the landowner’s membership in a forest organization and use of a written management plan. A summary of the independent variables used in the analysis can be found in table 4.2.

Table 4.2. Summary of Independent variables.

Variable	Definition
TA	Total Acre owned by the landowner
FA	Total forested acreage owned by the landowner
PF	Percent of forested acreage owned by the landowner
PRO	Value=1 if landowner holds for investment purposes; 0 otherwise
BTO	Value=1 if landowner belongs to a landowner organization; 0 otherwise
MP	Value=1 if landowner has written forest management plan; 0 otherwise
LOE	Value= 1 if landowner has a college education; 0 otherwise
OCC	Value=1 if landowner is blue collar worker;0 otherwise
	Value=1 if landowner is white collar worker;0 otherwise
	Value=1 if landowner is farmer; 0 otherwise
	Value=1 if landowner is homemaker; 0 otherwise
	Value=1 if landowner is retired; 0 otherwise
	Value=1 if landowner works in a field that is not mentioned; 0 otherwise
	Value=1 if landowner is blue collar worker;0 otherwise
AGE	Value= 1 if landowner is <30 years old;0 otherwise
	Value= 1 if landowner is 30-49 years old;0 otherwise
	Value= 1 if landowner is 50-65 years old;0 otherwise
HIL	Value= 1 if landowner is >65 years old;0 otherwise
	Value= 1 if landowner's household income level is <$30,000; 0 otherwise
	Value= 1 if landowner's household income level is $30,000-$85,000; 0 otherwise
	Value= 1 if landowner's household income level is >$85,000; 0 otherwise

All of the independent variables analyzed in this study have historical significance in the family forest research arena. And while an in-depth discussion of these can be found in Chapter 2, pages 8-15 of this manuscript, a brief summary of the independent variables follows. One could not consider conducting family forest research without examining the size of forest holding. The size of forest holding is revered by all in the forestry arena as the crux of the family forestry problem. Empirically, time and time again, it has proven that forest owner's management decisions are driven by the amount of land under their control. Classical studies noted that size of forest holding was a key variable in terms of reforestation behavior on cutover lands. Others have identified the importance of size of forest holding as a limiting factor in terms of economies of scale available to a forest owner in the establishment, management, and harvesting of timber. The size of forest holding has been and is still known to be closely correlated with the forest owner's asset position, which affects their ability to invest in and manage timberland. The size of forest holding variable has also been found to be a significant predictor of cost-share use and a landowner's adoption of incentive-based forestry practices.

Researchers have identified a forest owner's objectives as an important determinant of landowner behavior. In this study, the PRO variable captures whether or not a family forest owner holds his or her land for investment purposes. Forest owners who control forest land for this reason have been found to be more likely to engage in harvesting and reforestation activities, manage their holdings more intensely, and utilize cost-share assistance. Family forest owners who belong to a landowner organization

(BTO) or use a professionally prepared management plan (MP) have also been found more likely to engage in harvesting and reforestation activities. Level of education has also been tied with a landowner's asset and financial position (HIL), as well as occupation (OCC), and age. All of these factors have been found to influence a family forest owner's decision to invest in and manage forest land. Empirical evidence has shown that landowners with a college degree are more likely to seek professional advice, engage in harvesting and reforestation activities, and utilize cost-share programs.

Analysis

Since much of the research over the last few decades has found many of these independent variables to be highly correlated, initial screening using contingency tables was conducted to detect any potential multicollinearity that may distort the analysis. Multicollinearity occurs when linear or near linear dependencies exists between the explanatory variables. This can adversely affect the results of the regression analysis. Traditionally, with least squares estimation in standard multiple regressions, decomposition of the correlation matrix of explanatory variables has been used as a diagnostic tool to determine the distortion multicollinearity has on parameter estimation and prediction. Although researchers have been unjustifiably utilizing these least square multicollinearity diagnostics for models comprised of dichotomous data, the normality assumptions of least squares linear regression does not hold with these data (Marx and Smith 1990). One tool in the econometrician's box that does allow for the accurate detection of multicollinearity when dichotomous data are analyzed is the contingency table.

Contingency tables allow the researcher to detect multicollinearity by comparing the frequencies with percentages across rows (Allison 1999). When large percentages occur in the upper right- or lower left-hand cells, or vice versa, multicollinearity exists amongst the pair of explanatory variables being examined. It is up to the researcher to decide the magnitude of the collinearity and what steps need to be taken to mitigate the potential effects. In this study, it was determined a priori, that should issues of multicollinearity arise, a proxy variable would be used to estimate the variable that would be omitted from the analysis.

Contingency tables also allow the researcher to check for zero cell frequencies that may lead to issues with the analysis. Two types of zeroes may be observed: structural or random. Structural zeroes occur when a nonzero count is impossible because of the nature of the phenomenon or the design of the study (Allison 1999). Issues arising from the presence of structural zeroes may be alleviated by simply deleting the structural zeroes from the data set before estimating the model. On the contrary, in cells that contain random zeroes, nonzero counts are possible but a zero occurs because of random variation (Allison 1999). When random zeroes are present, at least one maximum likelihood parameter estimate is infinite and the fitting algorithm will not converge (Allison 1999). This is often referred to as quasi-complete separation. Besides the case of random zeroes, quasi-complete separation can occur if the model perfectly predicts the response or if there are more parameters in the model than can be estimated because the data are sparse. The maximum likelihood estimates exist only if the normal equations produce a finite solution (Webb et al. 2004). Allison (1999) cites that issues of quasi-complete separation may be resolved by recoding the problem variables, exclude cases from the model, or retain the model with quasi-complete separation but use likelihood-ratio tests.

Examination of the contingency tables for the explanatory variables resulted in the use of the forested acres (FA) variable as a proxy for total acreage (TA) owned; and landowner organization (BTO) as a proxy for use of a management plan (MP). The FA variable was also used as a proxy for household income level and age. Since the initial study from which the data were derived was not designed around an econometric analysis, the occupation category of variables was omitted from the analysis because no logical grouping of this category could be made upon inspection of the contingency tables for possible multicollinearity and balanced data issues.

Upon completion of each analysis the receiver operator characteristic curve (ROC) and the odds ratios were examined to determine the soundness of each model. The ROC analysis is commonly used in clinical radiology research to express the diagnostic accuracy of imaging examinations (Eng 2002). ROC curves plot a test's false-positive rate (FPR), or 1-specificity (plotted on the horizontal axis), versus its sensitivity (plotted on the vertical axis) (Obuchowski 2005). An ROC curve begins at the (0, 0) coordinate, corresponding to the strictest decision threshold whereby all test results are negative. The ROC ends at the (1, 1) coordinate, corresponding to the most lenient decision threshold whereby all results are positive

The most popular summary measure of accuracy is the area under the ROC curve, denoted as "AUC" for area under curve. It ranges in value from 0.5(chance) to 1.0 (perfect discrimination or accuracy) (Hosmer et al. 2013). There are three interpretations for the AUC: the average sensitivity over all false-positive rates; the average specificity over all sensitivities (Metz 1989); and the probability that, when presented with a randomly chosen landowner is aware of or uses a provision and a randomly chosen landowner who is unaware, the results of the diagnostic test will rank the landowner who is aware of or uses as having a higher likelihood for use than the landowner who is unaware. (Hanley and McNeil 1982)

Odds Ratio

An odds ratio is a measure of association between an exposure and an outcome (Szumilas 2010). The OR represents the odds that an outcome will occur given a particular exposure, compared to the odds of the outcome occurring in the absence of that exposure. For example, an odds of 5 means we expect 5times as many occurrences as non-occurrences. An odds ratio less than 1 corresponds to probabilities below 0.5 while odds greater than 1 correspond to probabilities greater than 0.5 (Allison 1999). Like probabilities, odds have a lower bound of 0, but unlike probabilities, there is no upper bound on the odds (Allison 1999). When a logistic regression is calculated, the regression coefficient is the estimated increase in the log odds of the outcome per unit increase in awareness and use. In other words, the exponential function of the regression coefficient is the odds ratio associated with a one-unit increase in awareness. Another type of odds ratio reported in this study is the range odds ratios. In the case of continuous variables (e.g. size of forest holding and percent of forested acreage), the range odds ratio gives the odds of landowner being aware or using one the seven tax provisions over the range of the continuous variable.

CHAPTER 5

RESULTS AND DISCUSSION

Descriptive Statistics -Dependent Variables

The descriptive statistics for the dependent variables used in this study are presented in Table 5.1. Landowner awareness and use of each provision was measured by a binary variable so its mean also revealed the percentage. Awareness of the provisions varied widely, with respondents being most aware of the capital gains treatment of timber sale revenue (LTCG) and the annual deduction of forest management costs (ADME) incentives (Table 5.1). While a substantial percentage (>75%) of the respondents were aware of these two provisions, just over half were aware of the reforestation tax credit (RTC), seven year amortization of reforestation expenses (ARE) , section 179 depreciation (DS179), and casualty losses and involuntary conversions (CLIC) provisions (Table 5.1) . Only 41 percent of respondents indicated they were aware of the exclusion of qualifying cost-share (ECSP) incentive (Table 5.1). For those not aware of the tax provisions, many reported that their accountants most likely had at least some knowledge of the existence of the provisions (Dee 2001).

Table 5.1. Awareness and Use of the Forestry Tax Incentives (Dee 2001).

Forestry Tax Incentive	Knowledge of Incentive		Use of Incentive	
	Frequency	Percentage	Frequency	Percentage
Capital Gains Treatment	360/465	77	304/360	84
Management Cost	359/465	77	304/359	85
Timber Losses	273/465	59	61/273	22
Depreciation/Deductions	233/465	50	153/233	66
Tax Credit	251/465	54	195/251	78
Seven-year Amortization	256/465	55	203/256	79
Cost-Share Payments	191/465	41	135/191	71

Utilization of the first six provisions ranged from two-thirds to 85 percent (Table 5.1). Only 22 percent indicated they had taken advantage of CLIC, but given this incentive is subject to opportunity, the low percentage is understandable. Overall, respondents' awareness of the tax incentives is relatively high, as well as use (Table 5.1). The savings derived from classifying timber income as a capital gain can lead to significant tax savings. Moreover, for landowners that actively manage their forestland, being able to deduct these management costs on an annual basis leads to substantial tax savings each year.

The RTC and ARE incentives are closely tied in terms of landowner awareness as well as in their actual use. Over 50 percent of the respondents were aware of these two incentives, with nearly 80 percent of those aware indicating that they had used the provisions (Table 5.1).

The respondents knew least about ECSP, which allows owners to exclude qualifying cost-share payments from gross income. Despite low awareness (41percent), 71 percent of those who knew about it had in fact used the tax provision in the past (Table 5.1). The second least known tax incentive available to NIPF landowners dealt with deductions and depreciation, DS179 (Table 5.1). Only 50 percent of the respondents claimed having knowledge about these provisions. Of those aware, only 66 percent had used them, making them the second least used tax incentive available (Table 5.1).

Although awareness of CLIC, which deals with timber losses resulting from theft, condemnation or disease was the third most widely known about (59 percent), only 22 percent reported using this provision in the past. Since this provision is subject to actual timber losses the low usage percentage is in part due to landowner's lack of timber losses to claim (Table 5.1).

Overall landowner's awareness of the forestry income tax incentives appears to be relatively high with the exception of the cost-share and depreciation/deduction incentives. Landowners knowledgeable about the incentives tend to use the tax provisions, except for the timber loss provision (CLIC). Despite this, a substantial number of NIPF landowners lack awareness of key incentives and others choose not to utilize them.

Descriptive Statistics- Independent Variables

Since the independent variables for landowners holding membership in a landowner organization (BTO), having a college education (LOE), and holding land for investment purposes (PRO-I) are dichotomous, like the dependent variables, their means also revealed the percentages. Awareness and use of the tax incentives exhibited similar trends for the independent variables as the dependent variables (Table 5.2).

Table 5.2. Awareness and Use (Conditional on Awareness) of Each Tax Incentive by Independent Variable.

		Independent Variable					
		BTO		LOE		PRO-I	
Incentive		**Frequency**	**Percentage**	**Frequency**	**Percentage**	**Frequency**	**Percentage**
LTCG	**Aware**	**260/465**	**56**	**264/465**	**57**	**270/465**	**58**
	Use	221/360	61	224/360	62	228/360	63
ADME	**Aware**	**264/465**	**57**	**265/465**	**57**	**275/465**	**59**
	Use	226/359	63	225/359	63	237/359	66
CLIC	**Aware**	**209/465**	**45**	**212/465**	**46**	**214/465**	**46**
	Use	43/273	16	51/273	19	48/273	18
DS179	**Aware**	**175/465**	**38**	**178/465**	**38**	**179/465**	**38**
	Use	119/233	51	115/233	49	120/233	52
RTC	**Aware**	**190/465**	**41**	**189/465**	**41**	**198/465**	**43**
	Use	150/251	60	150/251	60	161/251	64
ARE	**Aware**	**192/465**	**41**	**200/465**	**43**	**210/465**	**45**
	Use	149/256	58	158/256	62	171/256	67
ECSP	**Aware**	**149/465**	**32**	**139/465**	**30**	**148/465**	**32**
	Use	107/191	56	99/191	52	109/191	57

Landowner awareness of the seven tax incentives was similar among the three independent variables, with awareness being slightly higher for the holding forestland for investment purposes variable (Table 5.2). This is consistent with Dee (2001) and Greene et al. (2004), as more landowners were in the holding land for investment purposes category than having a college education, or belonging to a landowner organization. Awareness for the holding for investment purposes (PRO) variable ranged from 32 percent to 59 percent (Table 5.2). Respondents with this attribute seemed to be more aware of the provision dealing with the annual deduction of management expenses (ADME) and the capital gains treatment of timber income (LTCG). While awareness for these two incentives was slightly more than 50 percent of the respondents for all three independent variables, only 30 to 46 percent of the respondents who possessed one of these attributes, or a combination thereof, were aware of the other five incentives (Table 5.2).

Utilization of the tax incentives for each independent variable ranged from 16 percent to 67 percent (Table 5.2). Similar to the dependent variables, CLIC was the least utilized among the variables analyzed. The RTC and ARE incentives shared similar awareness and usage rates among the attributes examined, with the highest usage rate observed among respondents that held a college education (Table 5.2).

Respondents in all three categories were least aware of ECSP; however, use of the incentive remained high among those who were aware of it. Approximately half of the respondents in all three categories that were aware of ECSP claimed to have used it at some point in time (Table 5.2).

The fact that trends for awareness and use are highly consistent among the three dichotomous independent variables examined in this analysis suggests that a high proportion of the respondents belong to one or more of these categories. This is highly consistent with the findings of Kaiser et al. 1982; Thrift et al. 1997; Dee 2001; Wicker 2002; Greene et al. 2004'Kilgore et al. 2007; Greene et al. 2010; Butler and Zhoa 2011) that suggest landowners who are better educated; more involved; and have a profit motive are more likely to actively engage in forest management activities and seek avenues to minimize their tax liabilities and out-of-pocket expenses.

The two continuous independent variables analyzed in this study are the size of forest holding (FA) and the percent of forested land (PF) (Tables 5.3 & 5.5, respectively). Since the dependent variables were binary (0 = unaware, 1= aware; likewise for use), the information presented in tables 5.3-5.6 use the same coding for succinctness. For example, the 234 in the 0 column for the LTCG2 variable represents the mean number of forested acres held by an individual who was unaware of the provision that allows timber income to be treated as a long-term capital gain. The mean holding size for respondents who were not aware of the seven tax incentives, or who were aware but did not use them ranged from 196 to 542 acres (Table 5.3). The average size of forest holding for landowners who were aware of the tax incentives and those who used them ranged from 454 to 761 acres (Table 5.3).

Table 5.3. Size of Forest Holding (in acres) for Awareness and Use of Each Tax Incentive

Dependent Variable	Mean Holding Size (Acres)		Median Holding Size (Acres)	
	0	1	0	1
LTCG2 (Aware)	**234**	**454**	**150**	**253**
LTCG3 (Use)	234	495	140	300
ADME1 (Aware)	**196**	**466**	**140**	**285**
ADME3 (Use)	353	487	250	300
DS1791 (Aware)	**285**	**523**	**160**	**300**
DS1793 (Use)	405	585	245	300
CLIC1 (Aware)	**259**	**507**	**160**	**300**
CLIC3 (Use)	435	761	255	400
RTC1 (Aware)	**293**	**500**	**160**	**320**
RTC3 (Use)	288	561	195	350
ARE1 (Aware)	**303**	**488**	**160**	**300**
ARE3 (Use)	323	531	200	340
ECSP1 (Aware)	**341**	**496**	**200**	**275**
ECSP3 (Use)	542	477	210	300

This simple statistic reveals that respondents who were aware and who used the first six tax incentives held larger holdings than the unaware and nonuse groups. Interestingly, the mean forest holding size was larger for those respondents aware of the ECSP provision versus those unaware, but for the respondents who were aware and used the incentive the size of holding was smaller versus the groups that were not aware and did not use the incentive. Examination of the minimum and maximum acreages for the dependent variables is consistent with the size of forest holding means (Table 5.4).

Table 5.4. Minimum and Maximum Forested Acreage for Awareness and Use of each Tax Incentive.

	Forested Acreage			
	Minimum		Maximum	
Dependent Variable	**0**	**1**	**0**	**1**
LTCG2 (Aware)	**0**	**0**	**1200**	**4750**
LTCG3 (Use)	7	0	1560	4750
ADME1 (Aware)	**0**	**0**	**1200**	**4750**
ADME3 (Use)	24	0	2900	4750
CLIC1 (Aware)	**0**	**0**	**2000**	**4750**
CLIC3 (Use)	0	0	3000	4750
DS1791 (Aware)	**0**	**0**	**4200**	**4750**
DS1793 (Use)	28	0	2900	4750
RTC1 (Aware)	**0**	**0**	**1925**	**4750**
RTC3 (Use)	0	0	4500	4750
ARE1 (Aware)	**0**	**0**	**4500**	**4750**
ARE3 (Use)	15	0	2250	4750
ECSP1 (Aware)	**0**	**0**	**4200**	**4750**
ECSP3 (Use)	0	0	4500	4750

Since the size of forest holding (FA) variable was used as a proxy for the total acres held, the percent of forested area (PF) variable provides some insight into how much land is allocated towards forestry versus the total acreage held (Table 5.5). Surprisingly, there was more variation as to which group (aware versus unaware, use versus nonuse) had the highest percentage of forested land than the mean acreage groups (Table 5.5).

Table 5.5. Percentage of Forested Acreage for Awareness and Use of Each Tax Incentive.

Dependent Variable	Mean Percent Forested		Median Percent Forested (Acres)	
	0	**1**	**0**	**1**
LTCG2 (Aware)	**75**	**78**	**83**	**88**
LTCG3 (Use)	78	78	88	88
ADME1 (Aware)	**70**	**79**	**80**	**88**
ADME3 (Use)	81	79	88	88
CLIC1 (Aware)	**70**	**79**	**80**	**88**
CLIC3 (Use)	81	79	88	88
DS1791 (Aware)	**72**	**82**	**81**	**90**
DS1793 (Use)	84	80	92	88
RTC1 (Aware)	**73**	**80**	**90**	**80**
RTC3 (Use)	73	82	81	92
ARE1 (Aware)	**72**	**81**	**80**	**90**
ARE3 (Use)	75	82	81	91
ECSP1 (Aware)	**74**	**82**	**81**	**91**
ECSP3 (Use)	78	83	85	91

Interestingly, the mean percent of forested acreage coefficients for the ADME, DS179, and CLIC (Table 5.8) tax incentives exhibit different trends than those reported by in the size of forest holding statistics (Table 5.4).

Table 5.6. Minimum and Maximum forested acreage for awareness and use of each tax incentive.

	Forested Acreage			
	Minimum		**Maximum**	
Dependent Variable	**0**	**1**	**0**	**1**
LTCG2 (Aware)	**0**	**0**	**1200**	**4750**
LTCG3 (Use)	7	0	1560	4750
ADME1 (Aware)	**0**	**0**	**1200**	**4750**
ADME3 (Use)	24	0	2900	4750
CLIC1 (Aware)	**0**	**0**	**2000**	**4750**
CLIC3 (Use)	0	0	3000	4750
DS1791 (Aware)	**0**	**0**	**4200**	**4750**
DS1793 (Use)	28	0	2900	4750
RTC1 (Aware)	**0**	**0**	**1925**	**4750**
RTC3 (Use)	0	0	4500	4750
ARE1 (Aware)	**0**	**0**	**4500**	**4750**
ARE3 (Use)	15	0	2250	4750
ECSP1 (Aware)	**0**	**0**	**4200**	**4750**
ECSP3 (Use)	0	0	4500	4750

One would surmise that a landowner who uses one these incentives and has more forested acreage would also have a higher percentage of their holdings in timber production relative to the nonuser group. However, we can only speculate that those owners in this scenario have maximized the return on their holdings by incorporating nontimber uses as well.

Overall the trends exhibited in tables six through nine suggests that landowners who are aware and who use the incentives own more forested acreage and dedicate a larger percentage of their holdings to timber production. This is highly consistent with the findings of Duerr (1948); Knight (1978); Straka and Wisdom (1983); Royer 1987; Lorenzo and Beard 1996; Wiersum et al. (2005); and Zhang et al. (2009) that suggests the size of forest holding is highly correlated with a landowner's propensity to invest and engage in forest management activities, as well as utilize cost-share programs and the like.

Model Results

The results for the econometric models are presented in tables 5.7 through 5.33 For the dichotomous variables (BTO, LOE, PRO) the log-odds and odds ratio coefficients are reported for each model, as well as the confidence intervals (α=0.05). In addition to these coefficients, the range log-odds and range odds ratios are shown for the continuous variables (FA, PF). Since the BTO, LOE, and PRO variables are dichotomous and bounded by the range zero to one, the odds ratio coefficients for those variables are also the range log-odds and range odds ratios.

Long-Term Capital Gains Treatment of Timber

The awareness model for the tax incentive dealing with the capital gains treatment of timber revenue (LTCG) revealed that the independent variables for BTO, FA, LOE, and PRO were significant at the α=0.05 level (Table 5.7).

Table 5.7. Logistic Regression for Awareness of the Long-Term Capital Gains (LTCG) Treatment of Timber.

				Odds Ratio 95% CI	
Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Lower	Upper
Constant	0.7747	0.0286			
BTO	0.6328	<.0001*	3.5455	2.2197	5.7153
FA	0.0015	0.001*	1.0015	1.0007	1.0025
PRO	-0.4134	0.0092*	0.43739	0.2289	0.7987
LOE	0.2487	0.0439*	1.6444	1.0103	2.664
PF	0.05849	0.8998	1.0602	0.4207	2.6177

* Significant at the 5% level
AUC= 0.7416

Respondents holding membership in a landowner organization were two to six times more likely to be aware of the tax incentive than those that did not belong to one (Table 5.7). Landowners with a college education were one to three times as likely to be aware of the LTCG provision as the other respondents (Table 5.7). Contrary to our hypothesis, the coefficient for landowners holding forestland for investment purposes (PRO) was negative, with respondents belonging to this category only being 0.23 to 0.80 more times as likely of being aware of the tax incentive than those holding forest land for other reasons.

The size of forest holding (FA) variable revealed that respondents were one times as likely (Table 5.8) to be aware of the provision for every additional forested acre held over the average forest holding (454 acres, Table 5.3).

Table 5.8.Range Odds Ratios for the size of forest holding variable (FA) for the awareness the LTCG provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI	
				Lower	Upper
FA (Awareness)	0.00151499	0.001	1334.367	26.70245	140688.6

The awareness model range odds ratio for the FA variable indicates that the odds of being knowledgeable about the LTCG incentive improve by a factor of 1334.37 (Table 5.8) as forest acreage is varied between 0 and 4,750 acres (the minimum and maximum acreages, respectively, Table 5.4). Examination of the AUC indicates that the model did an acceptable job at fitting the observations (Hosmer et al 2013).

The model for use of the LTCG provision given awareness revealed that the size of forest holding coefficient was the only significant variable at the α=0.05 level. For every one acre increase from the mean size of forest holding (495 acres, Table 5.3) landowners were one times as likely to use the incentive than landowners with holdings smaller than the average (Table 5.9).

Table 5.9. Logistic Regression for Use of the LTCG Provision, Given the Awareness of.

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Odds Ratio 95% CI Upper
Constant	1.5921	0.001			
BTO	0.0666	0.6856	1.1425	0.588	2.1503
FA	0.002	0.0019*	1.002	1.0009	1.0035
PRO	-0.0253	0.8895	0.9506	0.4529	1.9073
LOE	-0.0178	0.9146	0.965	0.4919	1.8221
PF	-0.7174	0.25585	0.4879	0.1333	1.6281

* Significant at the 5% level
AUC= 0.69423

Table 5.10.Range Odds Ratios for the size of forest holding variable (FA) for use of the LTCG provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI Lower	Range Odds Ratio 95% CI Upper
FA (Use)	0.00203391	0.0019	15694.5	71.29	13922571

The range odds ratio revealed that the odds of using the incentive improve by a factor of 15694 as forested acreage is varied between the minimum and maximum (0 and 4,750 acres, respectively, Table) for the respondents aware of the provision (Table 5.10). The AUC coefficient for the use model also indicates that the model did an acceptable job at fitting the observations.

Annual Deduction of Management Expenses

The awareness model for the tax incentive that enables owners to deduct management costs on an annual basis (ADME) revealed that all but one of the independent variables for the annual deduction of management expenses were significant at the α=0.05 level (Table 5.11).

Table 5.11. Logistic Regression for Awareness of the Annual Deduction of Management Expenses (ADME) Provision.

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI	
				Lower	Upper
Constant	-0.03669	0.9156			
BTO	0.747989	<.0001*	4.4637	2.7588	7.3178
FA	0.0022	<.0001*	1.00221	1.0012	1.0034
PRO	-0.3245	0.0376*	0.52256	0.2778	0.948
LOE	0.27255	0.0314*	1.7247966	1.0468	2.8323
PF	0.82352	0.0781	2.278505	0.9112	5.7242

* Significant at the 5% level
AUC= 0.7805

Respondents who held membership in a landowner organization were 2.76 to 7.32 times as likely to be aware of the ADME provision those that did not belong to one. Surprisingly, the coefficient for landowners holding timberland for investment purposes (PRO) was negative, suggesting that awareness of this incentive decreases as the odds of owning forestland for investment purposes increases (Table 5.11). For respondents holding forestland over the mean (466 acres, Table 5.3) size of holding, their odds for being aware of the provision increase by a factor of 1.022 for every additional acre over the average owned (Table 5.11). The range odds ratio for the awareness model indicates that the odd of a landowner being aware of the provision increase by a factor of 35,793 (Table 5.12) as forested acreage is varied between 0 and 4,750 acres (minimum and maximum acreages of the sample, respectively, Table 5.6). The AUC coefficient for the awareness model (Table 5.11) suggests that the model did an excellent job at fitting the observations.

Table 5.12.Range Odds Ratios for the size of forest holding variable (FA) for the awareness of the ADME provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI Lower	Upper
FA (Use)	0.00055585	0.1288	14.01753	0.734916	673.9736

Although FA is a significant variable for predicting the awareness of the ADME provision, it nor any of the other independent variables proved to be significant at the α= 0.05 level for the model estimating use of the incentive (Table 5.13).

Table 5.13. Logistic Regression for Use of the ADME Provision, Given Awareness .

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Upper
Constant	2.0039	0.0004*			
BTO	0.1033	0.5255	1.2295	0.6367	2.2957
FA	0.0005	0.1288	1.0005	0.9999	1.0013
PRO	0.30213	0.0722	1.8299	0.9333	3.5083
LOE	0.02858	0.8648	1.0588351	0.5348	2.0101
PF	-0.900528	0.1958	0.4063	0.0964	1.4971

* Significant at the 5% level
AUC=0.60978

Casualty Losses, Involuntary Conversions

The analysis for the tax incentive dealing with timber losses resulting from theft, condemnation or disease revealed that coefficients for BTO, FA, and LOE were positive and significant at the α=0.05 level (Table 5.14). Examination of the AUC coefficient suggests that the model did an acceptable job of fitting the observations.

Table 5.14. Logistic Regression for Awareness of the Casualty Losses and Involuntary Conversions Provision.

				Odds Ratio 95% CI	
Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Lower	Upper
Constant	-0.91049	0.0057*			
BTO	0.56955	<.0001*	3.12399	2.0597	4.7748
FA	0.00117466	0.0002*	1.0012	1.0006	1.0018
PRO	-0.02699	0.8308	0.947448	0.5748	1.5504
LOE	0.3733	0.0007*	2.1098	1.369	3.2655
PF	0.7327	0.0815	2.0808	0.9177	4.7953

* Significant at the 5% level
AUC= 0.72788

The coefficient for BTO continues to be a significant predictor of tax incentive awareness, with landowners belonging to a landowner organization being 2.05 to 4.77 times more likely to be aware of the casualty loss provision than respondents that did not hold membership in such groups (Table 5.14). Respondents with a college education tended to be 1.37 to 3.26 times more likely to be aware versus those with less formal education (Table 5.14). The odds ratio for the FA variable indicates that for every acre over the mean size of forest holding (507 acres, Table 5.3), the odds of a landowner using the provision increases by factor of 1.0012 per additional forested acre held (Table 5.15).

Table 5.15.Range Odds Ratios for the size of forest holding variable (FA) for the awareness of the CLIC provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI Lower	Upper
FA (Awareness)	0.00117466	0.0002	264.9756	17.04578	6168.487

The model estimating the use of the casualty loss and involuntary conversions provision revealed that the size of forest holding (FA) variable was significant at the α=0.05 level (Table 5.16). This coefficient indicates that a landowner's odds for using the CLIC provision increased by a factor of one (Table 5.16) for every additional acre held over the mean (761 acres, Table 5.3).

Table 5.16. Logistic Regression for Use of the Casualty Loss and Involuntary Conversions Provision, Given Awareness .

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Upper
Constant	-1.04339	0.0503			
BTO	-0.24343	0.1521	0.6145	0.3181	1.2138
FA	0.00069	0.0017*	1.00069	1.0003	1.0012
PRO	0.0521308	0.7811	1.1098	0.5428	2.3855
LOE	0.251349	0.202	1.65317	0.7901	3.7539
PF	-0.8162901	0.2198	0.442069	0.1221	1.6909

* Significant at the 5% level
AUC= 0.64398

Table 5.17.Range Odds Ratios for the size of forest holding variable (FA) for the use of the CLIC provision, Given Awareness.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI	
				Lower	Upper
FA (Use)	0.00069119	0.0017	26.66007	3.731225	234.4177

The range odds ratio for the use model, FA variable indicates that a landowner's odds for using the provision improve by a factor of 26 (Table 5.17) as forested acreage is varied between 0 and 4,750 acres (minimum and maximum acreages, respectively; Table 5.4).

Section 179 Deductions

The logistic regression results for the awareness of the section 179 deductions model revealed that all but one of the independent variables were both positive and significant at the α=0.05 level (Table 5.18). Examination of the AUC coefficient reveals that the model did an acceptable job at fitting the observations (Table 5.18).

Table 5.18. Logistic Regression for the Awareness of the Section 179 Deductions (DS179) Provision.

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Upper
Constant	-1.4238	<.0001*			
BTO	0.4072	0.0001*	2.2579	1.4993	3.4252
FA	0.0008	0.0006*	1.0008	1.0004	1.0014
PRO	-0.1577	0.1981	0.7294	0.4492	1.1767
LOE	0.2265	0.037*	1.5732048	1.0293	2.4151
PF	1.23292	0.004*	3.4312	1.5075	8.1028

* Significant at the 5% level
AUC= 0.69851

The coefficient for landowner organization membership (BTO) revealed that respondents who participated were 1.5 to 3.4 times more likely to be aware of the Section 179 deductions than nonparticipants (Table 5.18). Much like the BTO variable, level of education has been a strong predictor of awareness, with respondents with a college education being 1 to 2.4 times more likely to be aware of the provision than those without a college education (Table 5.18).

Table 5.19.Range Odds Ratios for the size of forest holding variable (FA) for the awareness the DS179 provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI Lower	Upper
FA (Awareness)	0.0008873	0.0006	67.67757	7.24586	891.2084

The odds ratio for the FA variable indicates that for every acre over the mean size of forest holding (523 acres, Table 5.3), the odds of a landowner being aware of the provision increases by factor of one per additional forested acre held (Table 5.18). The range odds ratio for the awareness model, FA variable indicates that the odds of a landowner being aware of the section 179 provision increase by a factor of 68 (Table 5.19) as forested acreage is varied between 0 and 4,750 acres (Table 5.4). For respondents with more than 82 percent (Table 5.5) of their holdings forested, their odds being aware of the section 179 deductions increases by a factor of 3.4 (Table 5.18) for every additional percent of forested land held. Expanded over the entire range of the sample (0 to 100 percent, Table 5.6) the odds of a landowner being aware of the provision improves by a factor of 1.5 to 8.1 (Table 5.18).

Table 5.20. Logistic Regression for Use of the DS179 Provision, Given Awareness .

				Odds Ratio 95% CI	
Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Lower	Upper
Constant	1.5242	0.014*			
BTO	0.2426	0.1341	1.62472	0.8572	3.0669
FA	0.0006	0.0285*	1.0006	1.0001	1.0013
PRO	0.1688	0.3364	1.40167	0.7003	2.7924
LOE	-0.1391	0.4147	0.75711	0.3807	1.4594
PF	-1.6131	0.0322*	0.199265	0.0431	0.837

* Significant at the 5% level
AUC=0.65

The use model estimates for the section 179 deductions revealed that the size of forest holding (FA) and percent of forested land (PF) were both positive and significant at the α=0.05 level, with the AUC coefficient indicating an acceptable fit of the model (Table 5.20). The FA coefficient indicates that a landowner's odds of being aware of the provision increases by a factor of one (Table 5.20) for every additional acre held over the average (585 acres, Table 5.3). As forested acreage is varied from 0 to 4,750 acres a landowner's odds of using the incentive improve by a factor of 24 (Table 5.21).

Table 5.21.Range Odds Ratios for the size of forest holding variable (FA) for the Use of the DS179 provision, Given Awareness.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI Lower	Upper
FA (Use)	0.00066883	0.0285	23.97332	1.85012	554.728

Examination of the PF estimate for the use model indicates that a respondent's odds for being aware of the provision improve by a factor of 0.20 (Table 5.20)for every percent of forested land held over 80 percent (Table 5.5).

Reforestation Tax Credit

Analysis of the model for awareness of the reforestation tax revealed that only those respondents belonging to a landowner organization (BTO) and the independent variable for size of forest holding (FA) were significant at the α=0.05 level (Table 5.22). Examination of the AUC coefficient reveals that the model did an acceptable job at fitting the observations (Table 5.22).

Table 5.22. Logistic Regression for Awareness of the Reforestation Tax Credit.

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Odds Ratio 95% CI Upper
Constant	-0.9	0.0056*			
BTO	0.46	<.0001*	2.5085	1.6761	3.7783
FA	0.0008	0.0026*	1.0007	1.0003	1.0013
PRO	0.019	0.8811	1.0367	0.645	1.6615
LOE	0.2031	0.0586	1.5011	0.9858	2.2907
PF	0.7	0.0918	1.9858	0.9	4.4584

* Significant at the 5% level
AUC= 0.69289

Respondents that held membership in a landowner organization were 1.67 to 3.77 times more likely to be aware of the reforestation tax credit versus those respondents who were not involved in an organization (Table 5.22). The odds ratio for the FA variable indicates that for every acre over the mean size of forest holding (500 acres, Table 5.3), the odds of a landowner using the provision increases by factor of one per additional forested acre held (Table 5.22). The range odds ratio for the awareness model, FA variable indicates that the odds of a landowner being aware of the RTC provision increase by a factor of 36.63 (Table 5.23) as forested acreage is varied between 0 and 4,750 acres (Table 5.4).

Table 5.23.Range Odds Ratios for the size of forest holding variable (FA) for the awareness of the RTC provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI Lower	Range Odds Ratio 95% CI Upper
FA (Awareness)	0.00075809	0.0026	36.63247	4.217653	451.2735

The model estimating a landowner's use of the reforestation tax credit revealed that the FA variable was the only independent variable significant at the α=0.05 level, with an AUC coefficient suggesting an acceptable fit of the model (Table 5.24). A landowner's odds for using the RTC provision increased by a factor of 1.001 (Table 5.24) for every additional acre held over the mean (561 acres, Table 5.3).

Table 5.24. Logistic Regression for Use of the Reforestation Tax Credit, Given the Awareness of.

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Odds Ratio 95% CI Upper
Constant	-0.0646	0.8952			
BTO	0.11894	0.5111	1.2685	0.6117	2.5477
FA	0.0012	0.0136*	1.001	1	1.0023
PRO	0.3263	0.0754	1.92038	0.9231	3.9166
LOE	0.1492	0.396	1.3476	0.6659	2.6597
PF	0.6871	0.2791	1.9878	0.5614	6.8677

* Significant at the 5% level
AUC= 0.68979

Table 5.25.Range Odds Ratios for the size of forest holding variable (FA) for the use of the RTC provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI Lower	Range Odds Ratio 95% CI Upper
FA (Use)	0.00122496	0.0136	336.4915	5.634545	60047.85

The range odds ratio for the use model, FA variable indicates that the odds improve by a factor of 336 (Table 5.25) as forested acreage is varied between 0 and 4,750 acres (minimum and maximum acreages, respectively, Table 5.4).

Amortization of Reforestation Expenses

Although closely tied to the RTC provision, the analysis of the model for awareness of the amortization of reforestation expenses incentive revealed that all of the independent variables were significant at the $\alpha=0.05$ level, with an AUC coefficient indicating an acceptable fit of the model. Respondents belonging to a landowner organization were 1.5 to 3.5 times more likely to be aware of the provision than those not holding membership, while those holding forestland for investment were only 1 to 2.67 times more likely to be aware of the provision compared to those holding timberland for other objectives (Table 5.26). The odds for landowners with a college education were similar for those belonging to a landowner organization, with respondents being 1.5 to 3.5 times as likely to be aware of the tax incentive versus those without a college education (Table 5.26).

Table 5.26. Logistic Regression for Awareness of the Amortization of Reforestation Expenses Provision.

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Upper
Constant	-1.1025	0.0008*			
BTO	0.4212	<.0001*	2.3222	1.5445	3.5095
FA	0.0005	0.017*	1.0005	1.0001	1.001
PRO	0.2495	0.0402*	1.6472	1.0233	2.6607
LOE	0.3953	0.0003*	2.2045	1.44	3.3956
PF	0.8762	0.0342*	2.4017	1.0755	5.4709

* Significant at the 5% level
AUC=0.70355

The size of forest holding variable (FA) revealed that respondents' awareness increased by a factor of 1.0005 (Table 5.26) for every one acre increase in the number of forested acres held over the average (488 acres, Table 5.3). The range odds ratio for the FA variable indicates that a landowner's odds of being aware of the provision improve by a factor of 14 (Table 5.27) as forested acreage is varied between 0 and 4,750 acres (minimum and maximum, respectively, Table 5.4). For landowners with forested holdings comprising 81 percent (Table 5.5) or more of total acreage held their odds of being aware of the incentive improved by a factor of 2.4 for every additional percent in forested acreage owned (Table 5.26).

Table 5.27.Range Odds Ratios for the size of forest holding variable (FA) for the awareness of the ARE provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI	
				Lower	Upper
FA(Awareness)	0.00055817	0.017	14.17268	1.894463	148.0655

None of the coefficients for the amortization of reforestation expenses use model suggested that none of the independent variables used in the analysis were significant at the α=0.05 level, however, the AUC coefficient revealed that the model did an acceptable job at fitting the observations. (Table 5.28). Examination of the effects likelihood ratio test for size of forest holding, did however, suggest that the FA variable is significant at predicting a landowner's use of the provision.

Table 5.28. Logistic Regression for Use of the Amortization of Reforestation Expenses Provision, Given Awareness .

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI	
				Lower	Upper
Constant	0.3983	0.4648			
BTO	-0.2593	0.1921	0.5953	0.265	1.2548
FA	0.0008	0.0603	1.0008	1	1.002
PRO	0.263	0.1765	1.6924	0.7716	3.5827
LOE	-0.032	0.8688	0.94	0.4225	1.96
PF	0.775	0.2592	2.1703	0.5488	8.2701

Overall model fit
AUC=0.6997

Table 5.29.Range Odds Ratios for the Size of forest Holding Variable (FA) for the Use of the ARE provision, Given Awareness.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI	
				Lower	Upper
FA(Use)	0.00082624	0.0603	50.63467	1.378596	5178.322

The odds ratio for the FA variable indicates that for every acre over the mean size of forest holding (531 acres, Table 5.3), the odds of a landowner using the provision increases by factor of 1.0008 per additional forested acre held (Table 5.28). The range odds for the FA variable (Table 5.29) indicates that the odds of landowner using the ARE provision improve by a factor of fifty as forested acreage is varied between 0 and 4,750 acres (Table 5.4).

Exclusion of Cost-Share Payments

The awareness model for the provision that enables landowners to exclude qualifying cost-share payments from their gross income (ECSP) revealed the independent variables for membership to a landowner organization (BTO), size of forest holding (FA), and percent of land forested (PF) are significant at the α=0.05 level (Table 5.30). Additionally, the AUC coefficient indicates that the model did an acceptable job at fitting the observations.

Table 5.30. Logistic Regression for Awareness of the Exclusion of Qualifying Cost-Share Payments Provision.

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Upper
Constant	-1.55876	<.0001*			
BTO	0.47957	<.0001*	2.6094	1.7134	4.0289
FA	0.0004	0.0393*	1.0003	1	1.0007
PRO	-0.1121722	0.3571	0.7990	0.4953	1.2899
LOE	0.03279099	0.7638	1.0677	0.6969	1.642
PF	1.16869547	0.0074*	3.2177	1.3952	7.7568

* Significant at the 5% level
AUC=0.66993

The BTO coefficient suggests that respondents involved in a landowner organization were 1.71to 4.02 times as likely to be aware of the ECSP provision compared to respondents not holding membership. The FA coefficient indicates that a landowner's odds of being aware of the provision increases by a factor of 1.0003 (Table 5.30) for every additional acre held over the average (496 acres, Table 5.3). The range odds ratio for the ECSP provision reveals that a landowner's odds for awareness increase by a factor 6.33 (Table 5.31) as forested acreage is varied between the minimum and maximum (0 and 4,750 acres, respectively, Table 5.4) of the sample. Examination of the PF coefficient reveals that respondents with forested holdings comprising 82 percent or more of total land held, increased their odds of being aware of the ECSP provision by a factor of 3.21 for every additional percent of forestland owned (Table 5.30)

Table 5.31.Range Odds Ratios for the size of forest holding variable (FA) for the awareness and use of the ECSP provision.

Independent Variable	Coefficient	Prob> Chisq	Range Odds Ratio	Range Odds Ratio 95% CI Lower	Upper
FA (Awareness)	0.0003886	0.0393	6.332989	1.1675	40.84181

The model for use of the ECSP provision revealed that none of the independent variables examined in the analysis were significant at the α=0.05 level (Table 5.32). Additionally, the AUC coefficient reveals that the model did not do an acceptable job at fitting the observations.

Table 5.32. Logistic Regression for Use of the Exclusion of Qualifying Cost-Share Payments Provision, Given Awareness.

Independent Variable	Coefficient	Prob> Chisq	Odds Ratio	Odds Ratio 95% CI Lower	Upper
Constant	0.36283319	0.5207			
BTO	0.07156209	0.7165	1.1538731	0.5219	2.4692
FA	-0.0002383	0.31	0.999762	0.9993	1.0002
PRO	0.271712	0.171	1.7218926	0.7808	3.7364
LOE	0.04294075	0.8182	1.0896772	0.5151	2.2445
PF	0.54665669	0.447	1.727468	0.4103	7.0498

AUC=0.59028

Table 5.33. Summary of Awareness Models for the Seven Tax Incentives.

Independent Variable	Prob> Chisq						
	LTCG	ADME	CLIC	DS179	RTC	ARE	ECSP
Constant	0.0286	0.9156	0.0057*	<.0001*	0.0056*	0.0008*	<.0001*
BTO	<.0001*	<.0001*	<.0001*	0.0001*	<.0001*	<.0001*	<.0001*
FA	0.001*	<.0001*	0.0002*	0.0006*	0.0026*	0.017*	0.0393*
PRO	0.0092*	0.0376*	0.8308	0.1981	0.8811	0.0402*	0.3571
LOE	0.0439*	0.0314*	0.0007*	0.037*	0.0586	0.0003*	0.7638
PF	0.8998	0.0781	0.0815	0.004*	0.0918	0.0342*	0.0074*

*Significant at the α=0.05 level.

A summary of the significant (α=0.05) variables of the awareness models revealed that the variables representing landowners membership in a landowner organization (BTO) and size of forest holding (FA) were consistent at predicting respondents' awareness for all seven of the tax incentives examined in this study (Table 5.33). Based on our initial screening tests, this also implies that landowners with a professionally prepared management plan would be aware of these incentives. Prudence would advise one from asserting the dependence of one of these demographics on the other. Rather, we can surmise that landowners who are actively involved in a landowner organization or possess a professionally prepared forest management plan tend to be more abreast about issues germane to holding forestland than other groups of owners.

The historically significant variable, size of forest holding (FA) was also a good predictor of landowners' awareness of the tax incentives. Past research has found that size of forest holding is a key characteristic that is highly correlated to forest management on family forests. Even the current family forest literature continues to show size of forest holding to be strongly correlated with many variables related to forest management, especially forest owners' technical knowledge and attitudes towards timber harvesting. This supports the fact that the BTO variable has a substantial influence on landowners' awareness of the provisions. Size of forest holding has also been considered to be a good proxy for landowners' level of education, another one of the variables that was a significant (α=0.05) predictor of landowner awareness in this analysis.

The variable capturing landowners who held their forest land for investment purposes had little influence on the awareness for the casualty loss, depreciation and deductions, reforestation tax credit, and exclusion of qualifying cost-share payments provisions. Theory would suggest that an individual who is in the business of maximizing profits would explore all possible avenues to reduce costs; however, this appears to not be the case. One explanation for this inconsistency is that profit maximizers only expend their energy exploring cost minimizing avenues when needed. The lack of influence PRO has on the awareness of the casualty loss provision would support this claim. It truly is a case specific provision. The same reasoning would apply to the exclusion of qualified cost-share payments incentive. Landowners not engaged in cost-share programs have little incentive to explore avenues which minimizes their tax liabilities from participation. Likewise can be said for the provision that allows for the deduction and depreciation of applicable equipment or property improvements, those engaged in land ownership for investment reasons may find that holding equipment or adding qualified improvements to erode their overall returns. The fact that PRO positively influenced the awareness of ARE but not RTC is a little surprising. Since these two provisions are closely linked one would surmise that knowledge of one would be highly correlated to the awareness of the other. Moreover, PRO has significant influence on the LTCG provision, which is also associated with timber harvesting activities. This suggests that information regarding the seven year amortization and long-term capital gains treatment of timber provisions is more readily available.

Table 5.34. Summary of the Use Models for the Seven Tax Incentives.

Independent Variable	Prob> Chisq						
	LTCG	ADME	CLIC	DS179	RTC	ARE	ECSP
Constant	0.001	0.0004*	0.0503	0.014*	0.8952	0.4648	0.5207
BTO	0.6856	0.5255	0.1521	0.1341	0.5111	0.1921	0.7165
FA	0.0019*	0.1288	0.0017*	0.0285*	0.0136*	0.0603**	0.31
PRO	0.8895	0.0722	0.7811	0.3364	0.0754	0.1765	0.171
LOE	0.9146	0.8648	0.202	0.4147	0.396	0.8688	0.8182
PF	0.25585	0.1958	0.2198	0.0322*	0.2791	0.2592	0.447

*Significant at the α=0.05 level.
**Significant per the effect likelihood ratio test.

Examining a summary of the use models in this analysis reveals that the size of forest holding (FA) variable was the only significant (α=0.05) one at predicting landowners' use of the provisions (Table 5.34). To some extent this not surprising because the first stage selection model significantly reduced the sample size for the second stage, which was used to generate the use models (Table 5.1). This also confirms the findings of Dee (2001) and Greene et al. (2004), that very few of the socioeconomic predictors examined are useful at estimating landowner use of the provisions.

Our findings suggest that, with a few exceptions, specific landowner demographics can be attributed to a landowner's awareness of the federal income tax provisions examined in this study. These predictors can possibly be used in the future to target specific landowner groups in an effort to better educate them about the tax provisions. The use of the incentives however, does not seem to depend on any particular factor examined, except for the size of forest holding.

CHAPTER 6

CONCLUSIONS

Family forest owners hold their land for a variety of reasons; many of which do not produce income. For the objectives that involve generation of income, the owners are subject to the federal income tax. This study examined how the size of forest holding and other landowner characteristics influences family forest owner knowledge and use of federal tax provisions germane to timber management under the 2001 Internal Revenue Code. The seven tax provisions examined in this study were long-term capital gains treatment of timber income, annual deduction of management expenses, depreciation and the section 179 provision, deduction for casualty losses and other involuntary conversions, the reforestation tax credit, amortization of reforestation expenses, and the ability to exclude qualifying reforestation cost-share payments from gross income are offered to family forest landowners in an attempt to encourage sustainable forestry practices through monetary incentives. Respondents were South Carolina family forest landowners who indicated awareness and use of these 2001 tax provisions; some of these provisions have since changed, but the influence of various type of tax incentives is just as relevant today, even for changed provisions. When compared with the general population of family forest owners (Butler, 2008), these respondents appear to be more representative of family forest owners with financially-oriented objectives. So some caution should be used in interpreting these results relative to a more general population of family forest owners.

A two-step sample selection model was employed to analyze their use behavior conditional on their awareness of these tax provisions. The survey revealed that awareness and use of the seven tax provisions varied widely among respondents. The two-stage sample selection model produced several interesting results. From the first stage of selection and binary logistic model, landowner awareness of all seven tax provisions was positively related to size of forest holding and membership in a forest landowner organization. This implies that family forest landowners that both had larger holdings and belonged to some sort of forest landowner organization were most likely to be aware of the seven tax provisions. Having a college education and holding land for investment purposes exhibited varying degrees of influence on landowner awareness of individual provisions. Landowners with these characteristics have also been more apt to receive cost-share funding (Daniels et al. 2010); technical assistance (Kilgore and Blinn 2004), and use a professionally prepared forest management plan (Butler 2008).

Landowners who have at least a college education were more aware of five of the seven tax provisions: the long-term capital gains treatment of timber (LTCG), annual deduction of management expenses (ADME), casualty loss and involuntary conversions (CLIC), the section 179 deduction and depreciation (DS179), and the amortization of reforestation expenses (ARE) than those with less formal education. This finding coupled with the fact that membership in a landowner organization also positively influences awareness provides valuable insights on the importance of disseminating information to family forest owners. These results show this is especially true for the RTC and ECSP provisions. While the ARE provision was closely tied to the RTC provision at the time of the initial survey, landowner awareness for the RTC was influenced by landowner organization membership but not level of education. This is just one example that demonstrates how landowner organizations serve as a conduit for distributing the information produced by forest service and state extension service publications, among others. This finding is further supported by the influence membership has on the CLIC and ECSP provisions. Both of these provisions could be considered case-specific in nature, and do not apply to most family forest owners. However, it further demonstrates the previous statement regarding landowner organizations.

In the outcome stage, landowner use of the provisions was modeled conditional on their awareness of the provisions. Surprisingly, size of forest holding was the only variable that influenced landowner use of the provisions in this study. Although this historically significant variable has been shown to influence many of the forest management activities family forest owners engage in, it is rather disturbing in the sense that, presently, parcelization is considered to be one of the major threats to sustainable forest management. Driven by urban development and other pressures that decrease forest tract sizes, parcelization tends to result in a loss of economies of scale which often makes forestry practices economically infeasible. This may also lead to forest fragmentation, an ecological issue. Tax provisions can be leveraged to mitigate economies of scale losses, which may in turn, reduce overall forest fragmentation. However, as noted by Greene et al. (2004), many family forest owners do not utilize the provisions because they believe that, “It doesn’t apply to their situation,” or “The benefit is too small to bother with.” The former of these responses could be potentially valid due to the specificity of some of the provisions (e.g., ECSP and CLIC), or the fact that the landowner has not engaged in forest management activities that warrant the use thereof. For example, respondents that have not harvested timber have no need to utilize the long-term capital gains or amortization of reforestation expenses (the reforestation tax credit was repealed by the American Jobs Creation Act of 2004) provisions, but may utilize the annual deduction of management expenses while preparing for a timber harvest in the future.

The latter of the Greene et al. (2004) statements is problematic because regardless of the effectiveness education has on landowner awareness; further efforts must be made to show the benefits of these provisions. For example, respondents that did not utilize the long-term capital gains provision, but harvested timber could have realized tremendous tax savings. Moreover, landowners that treat timber income as a long-term capital gain at the time of this writing would save even more than those at the time of the initial survey in 2001.In 2001, the long-term capital gains tax rate was capped at 28 percent, while ordinary income tax rates were capped at 39.6 percent. At the time of this writing, the long-term capital gains tax rate is capped at 20 percent, while ordinary income tax rates are still capped at 39.6 percent. This equates to even larger tax savings than that offered under the 2001 Internal Revenue Code.

Taxpayers that utilize the reforestation tax provisions at the time of this writing would also realize larger benefits versus those offered in 2001. In 2001, the reforestation tax credit provided a ten percent tax credit to landowners that spent up to $10,000 for tree planting costs such as site preparation, seeds, seedlings, and labor that could be subtracted from the amount of taxes otherwise owed to the federal government. Moreover, those that utilized the credit could amortize $9,500 of the $10,000 over an 84 month period by utilizing the amortization of reforestation expenses provision. During this same time period, landowners that spent up to $10,000 but did not utilize the ten percent tax credit could amortize the full amount over an 84 month period. Since the initial study, the reforestation tax credit was repealed by the American Jobs Creation Act of 2004 and landowners are now allowed to deduct up to $10,000 per qualified timber property per year and amortize any amount in excess of $10,000 over 84 months.

Models developed in this study examined which socioeconomic factors influence landowner awareness and landowner use of seven federal income tax provisions. The findings confirm that educational efforts, ownership objectives influence landowner awareness of the provisions. However, none of these are good at influencing landowner use of the provisions. With urban development and other social pressures decreasing average parcel size additional efforts must be made to educate landowners on the benefits of the tax provisions offered through the internal revenue code. Tax policy has profound impacts on the profitability of forest management; it also has the potential to be huge player in the conservation of many forested tracts across the United States. Modifications to some the provisions (e.g. long-term capital gains and reforestation tax provisions) since the initial study in 2001has further increased their benefits, which in turn, could increase the amount of forested acres sustainably managed. Since size of forest holding was the most significant variable at predicting use in this study, further research efforts examining the awareness and use of federal tax provisions by family forest owners must be exerted to understand the exact acreage classes in which landowners are more likely to utilize the provisions than not. This one piece of data would enable forestry researchers to develop tools to reach out to those who are not currently using them. If we as society value the many benefits forests produce, it will be imperative to not only disseminate information on tax provisions, but also educate family forest owners on the benefits of them.

APPENDICES

APPENDIX A
LANDOWNER SURVEY

Federal Income Tax Provisions Survey of Nonindustrial Private Forest Landowners

There is a series of questions about each of the Federal income tax provisions described on the front page . Please fill out each series. There also is a form to fill out at the end of the questionnaire if you would like to receive a copy of the results. Please remember your participation is important to the success of this study , and your answers are strictly confidential.

Timber income can qualify as a long-term capital gain

1 Did you know about this tax provision ?
__ Yes→ Please continue with question 2
__ No → Please go to question 8, on the next page

2. Have you used this provision in the past?
__ Yes→ Please continue with question 3
__ No→ Please go to question 7

3. When was the last time you used this provision?
__ On my last tax return
__ 2 to 5 years ago
__ More than 5 years ago

4. About how many times in all would you say you have used this provision?
About _____ times in the _____ years I have owned forestland

5. How did you find out about this provision?
__ From a tax professional
__ From a forestry professional
__ From attending a tax workshop
__ Other: ____________________

6. What is it that you like most about this provision?
____

Please go to question 8, on the next page

7. Why haven’t you used this provision? (Choose the one best answer)
__It’s too complicated to understand
__The benefit isn’t large enough to bother with
__It doesn’t apply to my situation, because:____________________

__I don’t want to use it, because:______________________________
__Other:____

Annual forest management costs can be deducted

8. Did you know about this tax provision ?
__ Yes→ Please continue with question 2
__ No → Please go to question 8, on the next page

9. Have you used this provision in the past?
__ Yes→ Please continue with question 3
__ No→ Please go to question 7

10. When was the last time you used this provision?
__ On my last tax return
__ 2 to 5 years ago
__ More than 5 years ago

11. About how many times in all would you say you have used this provision?
About _____ times in the _____ years I have owned forestland

12. How did you find out about this provision?
__ From a tax professional
__ From a forestry professional
__ From attending a tax workshop
__ Other: ____________________

13. What is it that you like most about this provision?
____
Please go to question 15, on the next page

14. Why haven’t you used this provision? (Choose the one best answer)
__It’s too complicated to understand
__The benefit isn’t large enough to bother with
__It doesn’t apply to my situation, because:____________________
__I don’t want to use it, because:______________________________
__Other:____

Please continue with question 15

10 percent tax credit up to $10,000 per year of reforestation expenses

15. Did you know about this tax provision ?
__ Yes→ Please continue with question 2
__ No → Please go to question 8, on the next page

16. Have you used this provision in the past?
__ Yes→ Please continue with question 3
__ No→ Please go to question 7

17. When was the last time you used this provision?
__ On my last tax return
__ 2 to 5 years ago
__ More than 5 years ago

18. About how many times in all would you say you have used this provision?
About _____ times in the _____ years I have owned forestland

19. How did you find out about this provision?
__ From a tax professional
__ From a forestry professional
__ From attending a tax workshop
__ Other: ____________________

20. What is it that you like most about this provision?
____

Please go to question 22, on the next page

21. Why haven't you used this provision? (Choose the one best answer)
__It's too complicated to understand
__The benefit isn't large enough to bother with
__It doesn't apply to my situation, because:____________________
__I don't want to use it, because:_____________________________
__Other:____

Please continue with question 22

Up to $10,000 per year of reforestation expenses can be amortized over 8 years

22. Did you know about this tax provision ?
__ Yes→ Please continue with question 2
__ No → Please go to question 8, on the next page

23. Have you used this provision in the past?
__ Yes→ Please continue with question 3
__ No→ Please go to question 7

24. When was the last time you used this provision?
__ On my last tax return
__ 2 to 5 years ago
__ More than 5 years ago

25. About how many times in all would you say you have used this provision?
About _____ times in the _____ years I have owned forestland

26. How did you find out about this provision?
__ From a tax professional
__ From a forestry professional
__ From attending a tax workshop
__ Other: ____________________

27. What is it that you like most about this provision?
____

Please go to question 29, on the next page

28. Why haven't you used this provision? (Choose the one best answer)
__It's too complicated to understand
__The benefit isn't large enough to bother with
__It doesn't apply to my situation, because:____________________
__I don't want to use it, because:_____________________________
__Other:____

Please continue with question 29

Payments from government cost-share programs can be excluded from gross income

29. Did you know about this tax provision ?
__ Yes→ Please continue with question 2
__ No → Please go to question 8, on the next page

30. Have you used this provision in the past?
__ Yes→ Please continue with question 3
__ No→ Please go to question 7

31. When was the last time you used this provision?
__ On my last tax return
__ 2 to 5 years ago
__ More than 5 years ago

32. About how many times in all would you say you have used this provision?
About _____ times in the _____ years I have owned forestland

33. How did you find out about this provision?
__ From a tax professional
__ From a forestry professional
__ From attending a tax workshop
__ Other: ____________________

34. What is it that you like most about this provision?
____

Please go to question 36, on the next page

35. Why haven't you used this provision? (Choose the one best answer)
__It's too complicated to understand
__The benefit isn't large enough to bother with
__It doesn't apply to my situation, because:____________________
__I don't want to use it, because:_____________________________
__Other:____

Please continue with question 36

You can take depreciation and Section 179 deductions

36. Did you know about this tax provision ?
__ Yes→ Please continue with question 2
__ No → Please go to question 8, on the next page

37. Have you used this provision in the past?
__ Yes→ Please continue with question 3
__ No→ Please go to question 7

38. When was the last time you used this provision?
__ On my last tax return
__ 2 to 5 years ago
__ More than 5 years ago

39. About how many times in all would you say you have used this provision?
About _____ times in the _____ years I have owned forestland

40. How did you find out about this provision?
__ From a tax professional
__ From a forestry professional
__ From attending a tax workshop
__ Other: ____________________

41. What is it that you like most about this provision?
____

Please go to question 43, on the next page

42. Why haven't you used this provision? (Choose the one best answer)
__It's too complicated to understand
__The benefit isn't large enough to bother with
__It doesn't apply to my situation, because:____________________
__I don't want to use it, because:_____________________________
__Other:____

Please continue with question 43

You can take a loss deduction for timber that is destroyed or stolen

43. Did you know about this tax provision ?
__ Yes→ Please continue with question 2
__ No → Please go to question 8, on the next page

44. Have you used this provision in the past?
__ Yes→ Please continue with question 3
__ No→ Please go to question 7

45. When was the last time you used this provision?
__ On my last tax return
__ 2 to 5 years ago
__ More than 5 years ago

46. About how many times in all would you say you have used this provision?
About _____ times in the _____ years I have owned forestland

47. How did you find out about this provision?
__ From a tax professional
__ From forestry professional
__ From attending a tax workshop
__ Other: ____________________

48. What is it that you like most about this provision?
____

Please go to question 50, on the next page

49. Why haven't you used this provision? (Choose the one best answer)
__It's too complicated to understand
__The benefit isn't large enough to bother with
__It doesn't apply to my situation, because:____________________
__I don't want to use it, because:_____________________________
__Other:____

Please continue with question 50

An important part of this study is to test whether landowners with different characteristics respond to the questions differently. Please answer this short series of questions about characteristics of your forestland and yourself.

50. How many acres of land do you own, altogether?
________________________________acres

51. How many acres of forestland do you own?
________________________________acres

52. What would you say is the single most important reason you own forestland?
___ Part of my residence
___Esthetic enjoyment
___Part of my farm
___To provide products I use for my farm or home
___Recreation
___Timber production
___ Land investment

53. Do you belong to a forestland owner organization?
__Yes
__No

54. Do you have a written forest management plan?
__ Yes
__ No

55. What is the highest level of formal education you have completed?
___Elementary school
___High school or equivalent
___Some college
___College degree
___ Some graduate work
___ Graduate degree

56. What is your occupation?
__ Blue collar or clerical
__White collar or professional
__Farmer
___ Homemaker
___Retired
___Other: ________________

57. What is your age?
___ Under 30 years old.
___ 30 to 49 years old
___ 50 to 65 years old
___ 66 years or older

58. What is your present household income level?
___$0 to $30,000 per year
___ $30,001 to $85,000 per year
___Greater than $85,000 per year

If you would like to receive a copy of the study results , please fill out the form on the next page.

In an effort to track the returns of this survey we are asking for you to provide your name in the space below. I, Robert J. Dee pledge to enter the survey information into a spreadsheet and then destroy the survey form. Your name will **never** be used in any way other than to keep track of those who have returned the survey. Thank you for taking the time to fill out this survey form.

Name:____

If you would like to receive a copy of the results from this study, please fill out the following form. (This form is on a separate sheet so we can separate it from your questionnaire. Your name and address will not be used with your responses.)

Name:____

Address:____

Optional

Telephone:____

Email:__________

APPENDIX B

LOGISTIC REGRESSIONS

Nominal Logistic Fit for LTCG-Awareness

Converged in Gradient, 6 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	29.43142	5	58.86284	<.0001*
Full	218.95269			
Reduced	248.38411			

RSquare (U)	0.1185
AICc	450.089
BIC	474.758
Observations (or Sum Wgts)	465

Measure	Training	Definition
Entropy RSquare	0.1185	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.1811	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.4709	∑ -Log(ρ[j])/n
RMSE	0.3921	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.3068	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.2258	∑ (ρ[j]≠ρMax)/n
N	465	N

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	437	210.11167	420.2233
Saturated	442	8.84101	**Prob>ChiSq**
Fitted	5	218.95269	0.7096

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	0.77475951	0.3539471	4.79	0.0286*	0.09437706	1.488339
FA1	0.00151499	0.0004605	10.82	0.0010*	0.00069153	0.00249564
PF1	0.05849624	0.4647309	0.02	0.8998	-0.8657407	0.96229507

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
BTO1[1]	0.63284708	0.120413	27.62	<.0001*	0.39868217	0.87157206
PRO-I[1]	-0.4134588	0.1587863	6.78	0.0092*	-0.7372902	-0.1123784
LOE[1]	0.24870462	0.1234215	4.06	0.0439*	0.00511951	0.48991399

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	16.5781527	<.0001*
PF1	1	1	0.01582041	0.8999
BTO1	1	1	28.3307269	<.0001*
PRO-I	1	1	7.4075867	0.0065*
LOE	1	1	4.00312209	0.0454*

Odds Ratios
For LTCG2 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.001516	1.000692	1.002499	0.9984862
PF1	1.060241	0.42074	2.617697	0.9431818

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1334.367	26.70245	140688.6	0.0007494
PF1	1.060241	0.42074	2.617697	0.9431818

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.2820434	<.0001*	0.1749694	0.4505148
1	0	3.5455531	<.0001*	2.2196829	5.7152847

Odds Ratios for PRO-I

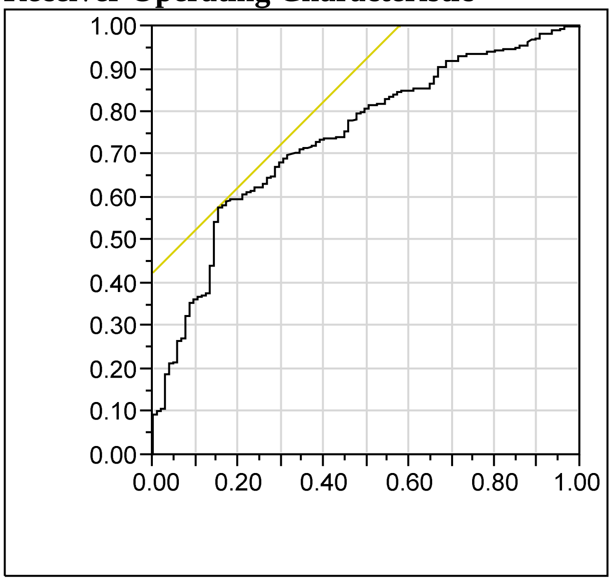
Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	2.2862605	0.0065*	1.2520182	4.3692019
1	0	0.4373955	0.0065*	0.2288748	0.7987104

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.6081041	0.0454*	0.3753757	0.9898132
1	0	1.6444554	0.0454*	1.0102916	2.663998

Receiver Operating Characteristic



Using LTCG2='1' to be the positive level

AUC
0.74163

Confusion Matrix
Actual
Predicted

Training	1	0
1	347	13
0	92	13

Where(:LTCG2 == 1)

Nominal Logistic Fit for LTCG-Use

Converged in Gradient, 6 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	8.61008	5	17.22016	0.0041*
Full	146.99125			
Reduced	155.60134			

RSquare (U)	0.0553
AICc	306.22
BIC	329.299
Observations (or Sum Wgts)	360

Measure	Training	Definition
Entropy RSquare	0.0553	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.0807	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.4083	∑ -Log(ρ[j])/n
RMSE	0.3532	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.2510	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.1556	∑ (ρ[j]≠ρMax)/n
N	360	N

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	339	141.96932	283.9386
Saturated	344	5.02193	**Prob>ChiSq**
Fitted	5	146.99125	0.9866

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	1.59210519	0.481938	10.91	0.0010*	0.70079111	2.605021
FA1	0.00203391	0.0006544	9.66	0.0019*	0.00089826	0.00346295
PF1	-0.7174421	0.6348829	1.28	0.2585	-2.0148422	0.48745021
BTO1[1]	0.06660747	0.1645366	0.16	0.6856	-0.2655452	0.38280715
PRO-I[1]	-0.025331	0.1823005	0.02	0.8895	-0.3959988	0.32283855
LOE[1]	-0.0178191	0.1661263	0.01	0.9146	-0.3547296	0.29998686

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	16.8584672	<.0001*
PF1	1	1	1.32965507	0.2489
BTO1	1	1	0.16217297	0.6872
PRO-I	1	1	0.01939214	0.8892
LOE	1	1	0.0115415	0.9144

Odds Ratios
For LTCG3 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.002036	1.000899	1.003469	0.9979682
PF1	0.487999	0.133341	1.628159	2.0491849

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	15694.5	71.28999	13922571	6.3717e-5
PF1	0.487999	0.133341	1.628159	2.0491849

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.8752769	0.6872	0.4650482	1.700786
1	0	1.1424955	0.6872	0.5879635	2.1503149

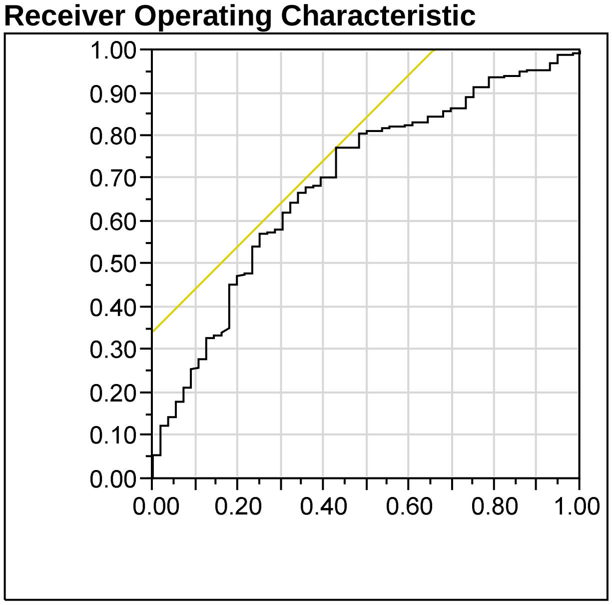
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.0519672	0.8892	0.5243074	2.2078024
1	0	0.9506	0.8892	0.4529391	1.907278

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.0362809	0.9144	0.5488261	2.0328914
1	0	0.9649894	0.9144	0.4919102	1.8220709

Receiver Operating Characteristic



Using LTCG3='1' to be the positive level

AUC
0.69423

Nominal Logistic Fit for ADME-Awareness
Converged in Gradient, 6 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	42.89286	5	85.78572	<.0001*
Full	206.71725			
Reduced	249.61011			

RSquare (U)	0.1718
AICc	425.618
BIC	450.287
Observations (or Sum Wgts)	465

Measure	Training	Definition
Entropy RSquare	0.1718	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.2559	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.4446	∑ -Log(ρ[j])/n
RMSE	0.3810	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.2889	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.2065	∑ (ρ[j]≠ρMax)/n
N	465	N

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	437	193.71735	387.4347
Saturated	442	12.99990	**Prob>ChiSq**
Fitted	5	206.71725	0.9574

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	-0.0366914	0.3463282	0.01	0.9156	-0.7165913	0.64683267
FA1	0.00220747	0.0005615	15.46	<.0001*	0.00119803	0.003402
BTO1[1]	0.74798925	0.1241815	36.28	<.0001*	0.5074019	0.9951575
PRO-I[1]	-0.3245013	0.1560772	4.32	0.0376*	-0.6404006	-0.0267174
LOE[1]	0.27255457	0.1266857	4.63	0.0314*	0.02289006	0.52054904
PF1	0.82351931	0.4673944	3.10	0.0781	-0.0929734	1.74470546

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	25.1814069	<.0001*
BTO1	1	1	38.0400238	<.0001*
PRO-I	1	1	4.58192068	0.0323*
LOE	1	1	4.57165335	0.0325*
PF1	1	1	3.1036078	0.0781

Odds Ratios
For ADME1 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.00221	1.001199	1.003408	0.997795
PF1	2.278505	0.911218	5.724215	0.4388844

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	35792.94	296.0865	10422847	2.7938e-5
PF1	2.278505	0.911218	5.724215	0.4388844

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.2240293	<.0001*	0.1366524	0.3624735
1	0	4.4637021	<.0001*	2.7588221	7.3178384

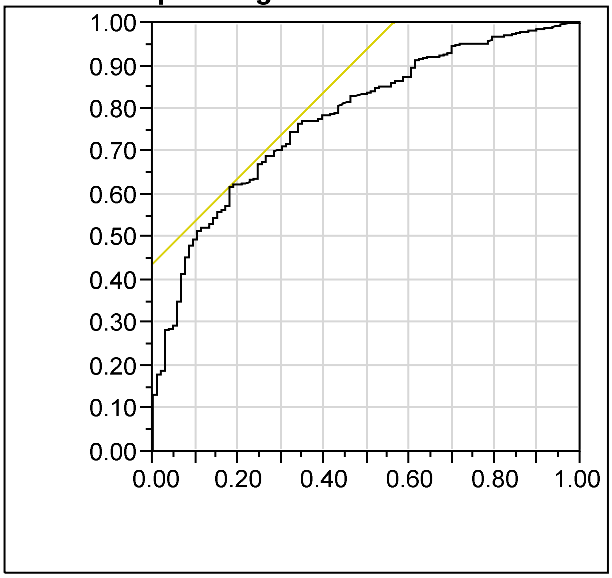
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.9136313	0.0323*	1.0548883	3.5995227
1	0	0.5225667	0.0323*	0.2778146	0.9479677

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.5797785	0.0325*	0.3530668	0.955252
1	0	1.7247966	0.0325*	1.0468442	2.8323255

Receiver Operating Characteristic



Using ADME1='1' to be the positive level

AUC
0.78050

Confusion Matrix

Actual
Predicted

Training	1	0
1	342	17
0	79	27

Where(:ADME1 == 1)

Nominal Logistic Fit for ADME-USE

Converged in Gradient, 5 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	3.68768	5	7.375355	0.1942
Full	150.04531			
Reduced	153.73299			

RSquare (U)	0.0240
AICc	312.329
BIC	335.391
Observations (or Sum Wgts)	359

Measure	Training	Definition
Entropy RSquare	0.0240	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.0353	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.4180	∑ -Log(ρ[j])/n
RMSE	0.3558	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.2537	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.1532	∑ (ρ[j]≠ρMax)/n
N	359	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	342	145.88643	291.7729
Saturated	347	4.15888	**Prob>ChiSq**
Fitted	5	150.04531	0.9771

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	2.00392646	0.5620838	12.71	0.0004*	0.97336223	3.19184067
FA1	0.00055585	0.0003659	2.31	0.1288	-6.4842e-5	0.0013712
BTO1[1]	0.10331169	0.1627292	0.40	0.5255	-0.2257523	0.41551105
PRO-I[1]	0.30213687	0.168068	3.23	0.0722	-0.0345271	0.6275614
LOE[1]	0.02858469	0.16785	0.03	0.8648	-0.3128991	0.34909113
PF1	-0.900528	0.6960765	1.67	0.1958	-2.3387605	0.4035075

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	2.9750353	0.0846
BTO1	1	1	0.39594525	0.5292
PRO-I	1	1	3.1103473	0.0778
LOE	1	1	0.02884164	0.8651
PF1	1	1	1.78352654	0.1817

Odds Ratios

For ADME3 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios

Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.000556	0.999935	1.001372	0.9994443
PF1	0.406355	0.096447	1.497066	2.460902

Range Odds Ratios

Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	14.01753	0.734916	673.9736	0.0713393
PF1	0.406355	0.096447	1.497066	2.460902

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.8133259	0.5292	0.4356038	1.5706737
1	0	1.2295194	0.5292	0.6366695	2.2956639

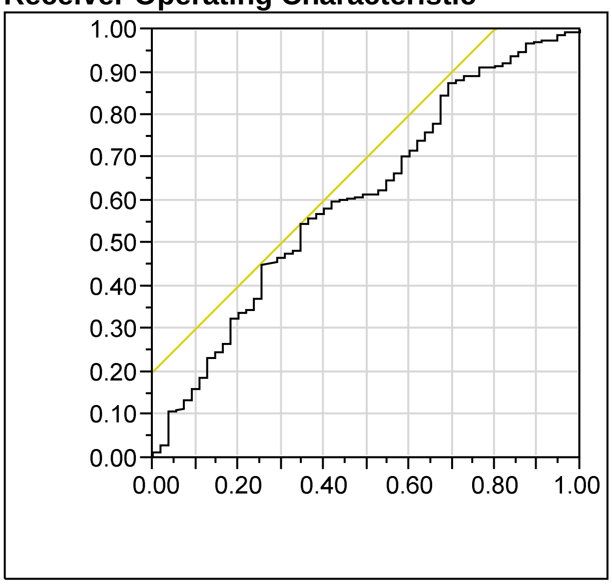
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.5464712	0.0778	0.2850408	1.0714943
1	0	1.8299227	0.0778	0.9332761	3.5082691

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.9444341	0.8651	0.4974888	1.8697379
1	0	1.0588351	0.8651	0.5348343	2.0100956

Receiver Operating Characteristic



Using ADME3='1' to be the positive level

AUC
0.60978

Nominal Logistic Fit for CLIC-Awareness

Converged in Gradient, 5 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	38.98871	5	77.97741	<.0001*
Full	276.23378			
Reduced	315.22248			

RSquare (U)	0.1237
AICc	564.651
BIC	589.32
Observations (or Sum Wgts)	465

Measure	Training	Definition
Entropy RSquare	0.1237	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.2080	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.5941	∑ -Log(ρ[j])/n
RMSE	0.4536	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.4103	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.3204	∑ (ρ[j]≠ρMax)/n
N	465	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	437	262.89408	525.7882
Saturated	442	13.33970	**Prob>ChiSq**
Fitted	5	276.23378	0.0022*

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	-0.9104962	0.3296243	7.63	0.0057*	-1.5708793	-0.2743802
FA1	0.00117466	0.000317	13.73	0.0002*	0.00059703	0.00183731
BTO1[1]	0.56955638	0.107107	28.28	<.0001*	0.36128995	0.78168038
PRO-I[1]	-0.0269916	0.126301	0.05	0.8308	-0.2768808	0.21926217
LOE[1]	0.37329991	0.1107246	11.37	0.0007*	0.15705136	0.59171311
PF1	0.73274659	0.4206588	3.03	0.0815	-0.0859036	1.5676405

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	19.7123185	<.0001*
BTO1	1	1	29.1949619	<.0001*
PRO-I	1	1	0.04574231	0.8306
LOE	1	1	11.4652099	0.0007*
PF1	1	1	3.07457024	0.0795

Odds Ratios
For CLIC1 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.001175	1.000597	1.001839	0.998826
PF1	2.080788	0.917683	4.79532	0.4805872

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	264.9756	17.04578	6168.487	0.0037739
PF1	2.080788	0.917683	4.79532	0.4805872

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.3201029	<.0001*	0.209431	0.4854981
1	0	3.1239954	<.0001*	2.0597403	4.7748414

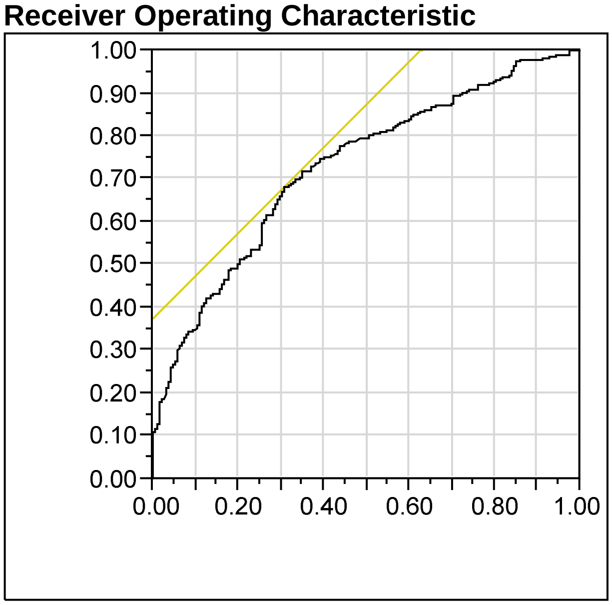
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.0554669	0.8306	0.6449875	1.739785
1	0	0.947448	0.8306	0.5747837	1.5504176

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.4739754	0.0007*	0.3062277	0.730444
1	0	2.1098141	0.0007*	1.3690304	3.2655435

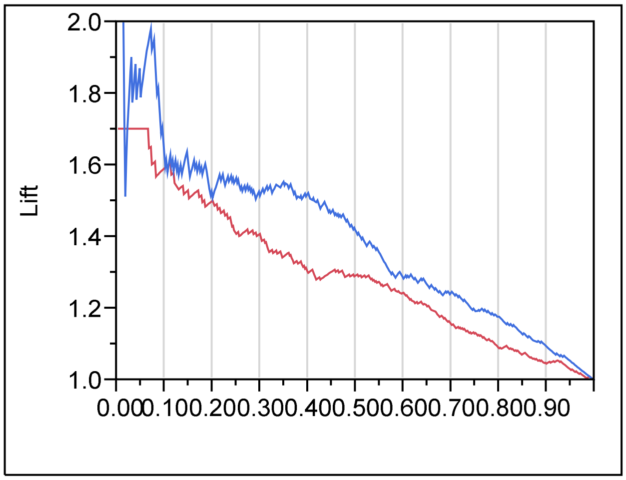
Receiver Operating Characteristic



Using CLIC1='1' to be the positive level

AUC
0.72788

Lift Curve



CLIC1
1
0

Confusion Matrix

Actual
Predicted

Training	**1**	**0**
1	217	56
0	93	99

Where(:CLIC1 == 1)

Nominal Logistic Fit for CLIC-Use

Converged in Gradient, 4 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	7.45301	5	14.90602	0.0108*
Full	137.57319			
Reduced	145.02620			

RSquare (U)	0.0514
AICc	287.462
BIC	308.803
Observations (or Sum Wgts)	273

Measure	Training	Definition
Entropy RSquare	0.0514	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.0812	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.5039	∑ -Log(ρ[j])/n
RMSE	0.4040	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.3261	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.2161	∑ (ρ[j]≠ρMax)/n
N	273	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	261	132.89106	265.7821
Saturated	266	4.68213	**Prob>ChiSq**
Fitted	5	137.57319	0.4063

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	-1.0433941	0.5329776	3.83	0.0503	-2.1430775	-0.0357926
FA1	0.00069119	0.0002203	9.85	0.0017*	0.00027721	0.00114886
BTO1[1]	-0.2434374	0.1699668	2.05	0.1521	-0.5726394	0.09690833
PRO-I[1]	0.0521308	0.1876387	0.08	0.7811	-0.3054639	0.43469693
LOE[1]	0.25134902	0.1969888	1.63	0.2020	-0.1177599	0.66140162
PF1	-0.8162901	0.6651946	1.51	0.2198	-2.1033157	0.52526769

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	10.8982543	0.0010*
BTO1	1	1	1.99312863	0.1580
PRO-I	1	1	0.07790971	0.7802
LOE	1	1	1.73486033	0.1878
PF1	1	1	1.4586876	0.2271

Odds Ratios

For CLIC3 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios

Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.000691	1.000277	1.00115	0.999309
PF1	0.442069	0.122051	1.690911	2.2620921

Range Odds Ratios

Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	26.66007	3.731225	234.4177	0.0375093
PF1	0.442069	0.122051	1.690911	2.2620921

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.6272229	0.1580	0.8238089	3.1433177
1	0	0.6145439	0.1580	0.3181352	1.2138737

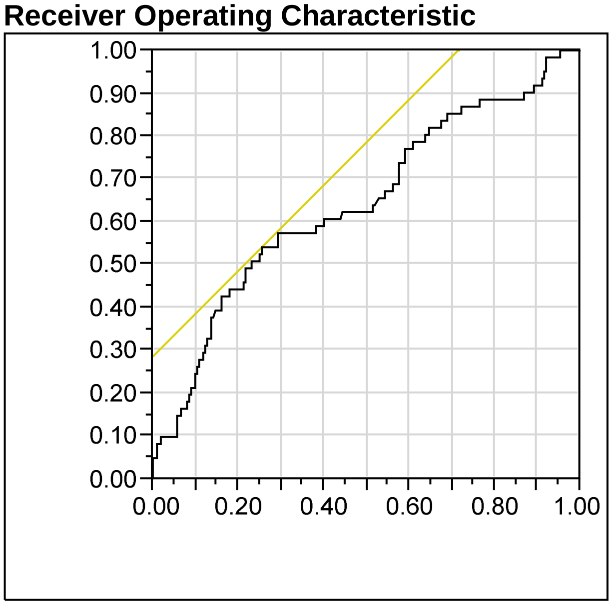
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.9009896	0.7802	0.4192056	1.8421398
1	0	1.1098908	0.7802	0.542847	2.3854645

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.6048964	0.1878	0.2663875	1.2655664
1	0	1.6531756	0.1878	0.7901601	3.7539298

Receiver Operating Characteristic



Using CLIC3='1' to be the positive level

AUC
0.64398

Nominal Logistic Fit for DS179- Awareness

Converged in Gradient, 4 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	28.21244	5	56.42488	<.0001*
Full	294.09993			
Reduced	322.31236			

RSquare (U)	0.0875
AICc	600.383
BIC	625.052
Observations (or Sum Wgts)	465

Measure	Training	Definition
Entropy RSquare	0.0875	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.1524	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.6325	∑ -Log(ρ[j])/n
RMSE	0.4695	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.4422	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.3548	∑ (ρ[j]≠ρMax)/n
N	465	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	437	283.53282	567.0656
Saturated	442	10.56711	**Prob>ChiSq**
Fitted	5	294.09993	<.0001*

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	-1.4238384	0.3401665	17.52	<.0001*	-2.1133593	-0.7758048
FA1	0.00088732	0.0002592	11.72	0.0006*	0.00041693	0.00143002
BTO1[1]	0.40721944	0.1052362	14.97	0.0001*	0.20252168	0.61558434
PRO-I[1]	-0.1577441	0.1225609	1.66	0.1981	-0.400103	0.08134771
LOE[1]	0.22655742	0.108626	4.35	0.0370*	0.01443101	0.44086924
PF1	1.23292409	0.4278471	8.30	0.0040*	0.41048172	2.09221065

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	16.0310191	<.0001*
BTO1	1	1	15.359361	<.0001*
PRO-I	1	1	1.66839346	0.1965
LOE	1	1	4.38317332	0.0363*
PF1	1	1	8.7681136	0.0031*

Odds Ratios

For DS1791 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.000888	1.000417	1.001431	0.9991131
PF1	3.431248	1.507544	8.102808	0.2914391

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	67.67757	7.245857	891.2084	0.0147759
PF1	3.431248	1.507544	8.102808	0.2914391

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.4428878	<.0001*	0.2919512	0.6669479
1	0	2.2579084	<.0001*	1.4993675	3.4252302

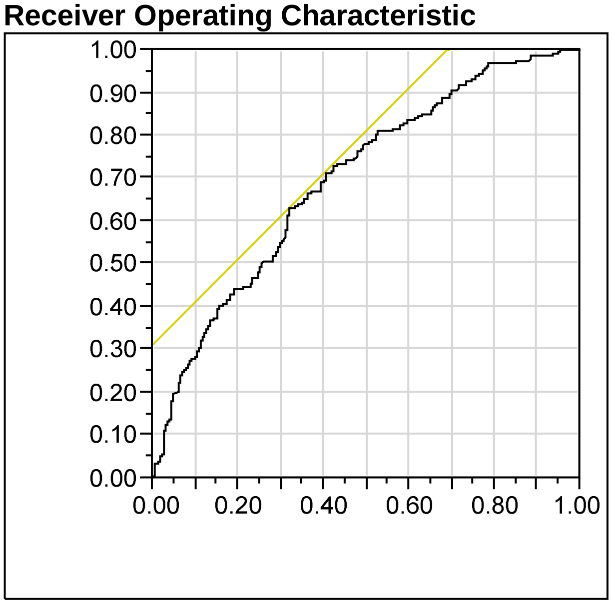
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.3709284	0.1965	0.84985	2.2259995
1	0	0.7294327	0.1965	0.4492364	1.1766782

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.6356451	0.0363*	0.4140624	0.9715505
1	0	1.5732048	0.0363*	1.0292826	2.4150947

Receiver Operating Characteristic



Using DS1791='1' to be the positive level

AUC
0.69851

Confusion Matrix

Actual
Predicted

Training	1	0
1	156	77
0	88	144

Where(:DS1791 == 1)

Nominal Logistic Fit for DS179-Use

Converged in Gradient, 4 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	6.11543	5	12.23087	0.0318*
Full	143.75739			
Reduced	149.87283			

RSquare (U)	0.0408
AICc	299.886
BIC	320.221
Observations (or Sum Wgts)	233

Measure	Training	Definition
Entropy RSquare	0.0408	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.0707	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.6170	∑ -Log(ρ[j])/n
RMSE	0.4620	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.4277	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.3391	∑ (ρ[j]≠ρMax)/n
N	233	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	222	140.98480	281.9696
Saturated	227	2.77259	**Prob>ChiSq**
Fitted	5	143.75739	0.0040*

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	1.52423061	0.6205375	6.03	0.0140*	0.35192535	2.80098112
FA1	0.00066883	0.0003053	4.80	0.0285*	0.00012953	0.00133021
BTO1[1]	0.24267027	0.1619781	2.24	0.1341	-0.0770018	0.56033888
PRO-I[1]	0.16883458	0.1756165	0.92	0.3364	-0.178116	0.513464
LOE[1]	-0.1391226	0.1705603	0.67	0.4147	-0.482762	0.18902294
PF1	-1.6131188	0.75301	4.59	0.0322*	-3.1449848	-0.1779287

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	6.2278988	0.0126*
BTO1	1	1	2.22419638	0.1359
PRO-I	1	1	0.91922393	0.3377
LOE	1	1	0.67719385	0.4106
PF1	1	1	4.88017093	0.0272*

Odds Ratios
For DS1793 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.000669	1.00013	1.001331	0.9993314
PF1	0.199265	0.043068	0.837002	5.0184384

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	23.97332	1.850115	554.7281	0.041713
PF1	0.199265	0.043068	0.837002	5.0184384

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.6154876	0.1359	0.3260587	1.166495
1	0	1.6247282	0.1359	0.857269	3.0669321

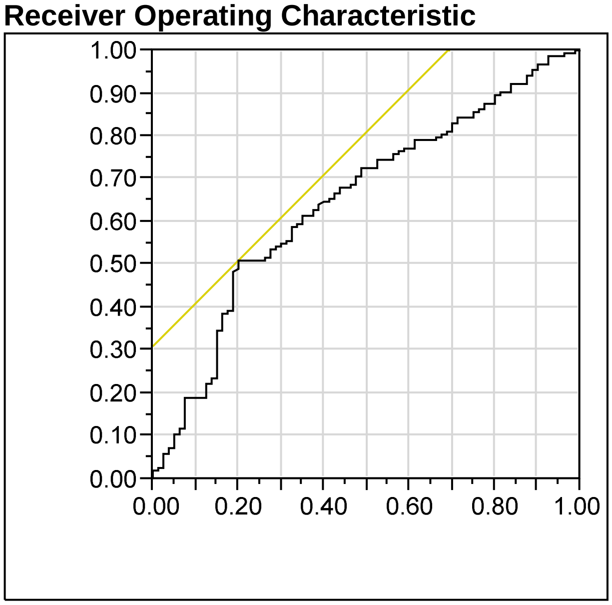
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.7134313	0.3377	0.3581054	1.4279388
1	0	1.4016767	0.3377	0.7003101	2.7924742

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.3208101	0.4106	0.6851991	2.6261636
1	0	0.7571111	0.4106	0.3807836	1.4594299

Receiver Operating Characteristic



Using DS1793='1' to be the positive level

AUC
0.65000

Nominal Logistic Fit for RTC-Awareness

Converged in Gradient, 4 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	24.29971	5	48.59942	<.0001*
Full	296.54013			
Reduced	320.83984			

RSquare (U)	0.0757
AICc	605.264
BIC	629.932
Observations (or Sum Wgts)	465

Measure	Training	Definition
Entropy RSquare	0.0757	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.1326	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.6377	∑ -Log(ρ[j])/n
RMSE	0.4705	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.4452	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.3462	∑ (ρ[j]≠ρMax)/n
N	465	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	437	277.13201	554.264
Saturated	442	19.40812	**Prob>ChiSq**
Fitted	5	296.54013	0.0001*

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	-0.8848956	0.3194384	7.67	0.0056*	-1.5254231	-0.2689282
FA1	0.00075809	0.0002514	9.09	0.0026*	0.00030301	0.00128675
BTO1[1]	0.45984418	0.1035557	19.72	<.0001*	0.25823414	0.66464938
PRO-I[1]	0.01802254	0.1204458	0.02	0.8811	-0.219221	0.25387315
LOE[1]	0.20311418	0.1074049	3.58	0.0586	-0.0071572	0.4144456
PF1	0.68602253	0.4068423	2.84	0.0918	-0.1046132	1.49480614

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	11.9779864	0.0005*
BTO1	1	1	20.1972526	<.0001*
PRO-I	1	1	0.02237908	0.8811
LOE	1	1	3.5844474	0.0583
PF1	1	1	2.88752715	0.0893

Odds Ratios

For RTC1 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios

Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.000758	1.000303	1.001288	0.9992422
PF1	1.985801	0.900673	4.458472	0.503575

Range Odds Ratios

Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	36.63247	4.217653	451.2735	0.0272982
PF1	1.985801	0.900673	4.458472	0.503575

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.3986433	<.0001*	0.2646628	0.5966239
1	0	2.5085085	<.0001*	1.6760977	3.7783929

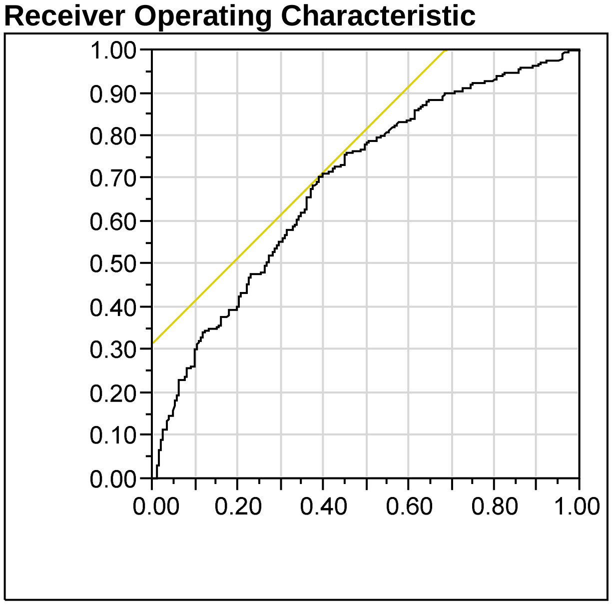
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.9645968	0.8811	0.6018504	1.5502899
1	0	1.0367026	0.8811	0.6450407	1.6615424

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.666158	0.0583	0.436533	1.0144173
1	0	1.5011453	0.0583	0.9857876	2.2907773

Receiver Operating Characteristic



Using RTC1='1' to be the positive level

AUC

AUC
0.69289

Confusion Matrix
Actual
Predicted

Training	**1**	**0**
1	192	59
0	102	112

Where(:RTC1 == 1)

Nominal Logistic Fit for RTC3
Converged in Gradient, 5 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	10.44672	5	20.89343	0.0008*
Full	122.78736			
Reduced	133.23408			

RSquare (U)	0.0784
AICc	257.919
BIC	278.727
Observations (or Sum Wgts)	251

Measure	Training	Definition
Entropy RSquare	0.0784	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.1221	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.4892	∑ -Log(ρ[j])/n
RMSE	0.3986	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.3180	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.2430	∑ (ρ[j]≠ρMax)/n
N	251	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	240	119.49153	238.9831
Saturated	245	3.29584	**Prob>ChiSq**
Fitted	5	122.78736	0.5064

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq
Intercept	-0.0646083	0.4904352	0.02	0.8952
FA1	0.00122496	0.0004962	6.09	0.0136*
BTO1[1]	0.11893613	0.1810051	0.43	0.5111
PRO-I[1]	0.32626282	0.1835054	3.16	0.0754
LOE[1]	0.14919911	0.1757711	0.72	0.3960
PF1	0.68706758	0.6347514	1.17	0.2791

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	8.85231887	0.0029*
BTO1	1	1	0.42492167	0.5145
PRO-I	1	1	3.06296785	0.0801
LOE	1	1	0.70821286	0.4000
PF1	1	1	1.15453202	0.2826

Odds Ratios
For RTC3 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.001226	1.000364	1.002319	0.9987758
PF1	1.987878	0.561452	6.867745	0.5030491

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	336.4915	5.634545	60047.85	0.0029718
PF1	1.987878	0.561452	6.867745	0.5030491

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.7883034	0.5145	0.3925054	1.6347083
1	0	1.2685471	0.5145	0.6117299	2.5477353

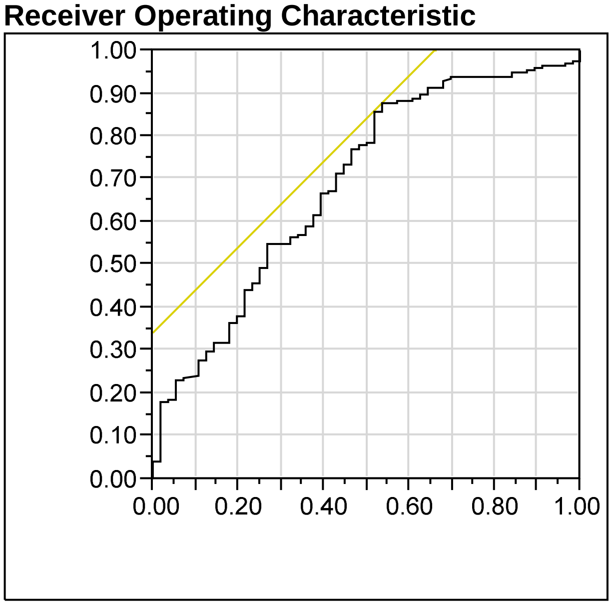
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.5207289	0.0801	0.255317	1.083259
1	0	1.9203849	0.0801	0.9231403	3.9166996

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.7420058	0.4000	0.3759744	1.5016415
1	0	1.3476984	0.4000	0.6659379	2.6597559

Receiver Operating Characteristic



Using RTC3='1' to be the positive level

AUC
0.68979

Nominal Logistic Fit for ARE- Awareness

Converged in Gradient, 4 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	29.85034	5	59.70068	<.0001*
Full	290.08377			
Reduced	319.93411			

RSquare (U)	0.0933
AICc	592.351
BIC	617.02
Observations (or Sum Wgts)	465

Measure	Training	Definition
Entropy RSquare	0.0933	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.1612	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.6238	∑ -Log(ρ[j])/n
RMSE	0.4651	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.4336	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.3484	∑ (ρ[j]≠ρMax)/n
N	465	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	437	274.83453	549.6691
Saturated	442	15.24924	**Prob>ChiSq**
Fitted	5	290.08377	0.0002*

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	-1.1024633	0.3289855	11.23	0.0008*	-1.7638199	-0.4699942
FA1	0.00055817	0.0002339	5.70	0.0170*	0.00013451	0.00105214
BTO1[1]	0.42125648	0.104566	16.23	<.0001*	0.2173496	0.6277406
PRO-I[1]	0.24954542	0.1216326	4.21	0.0402*	0.01153675	0.48930323
LOE[1]	0.39525658	0.1092692	13.08	0.0003*	0.1823001	0.61124773
PF1	0.87616979	0.4137439	4.48	0.0342*	0.07279282	1.69944063

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	7.00551809	0.0081*
BTO1	1	1	16.4874336	<.0001*
PRO-I	1	1	4.22268508	0.0399*
LOE	1	1	13.3026369	0.0003*
PF1	1	1	4.57425069	0.0325*

Odds Ratios
For ARE1 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.000558	1.000135	1.001053	0.999442
PF1	2.401683	1.075508	5.470886	0.4163747

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	14.17268	1.894463	148.0655	0.0705583
PF1	2.401683	1.075508	5.470886	0.4163747

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.430627	<.0001*	0.2849387	0.6474594
1	0	2.3221952	<.0001*	1.5444984	3.5095268

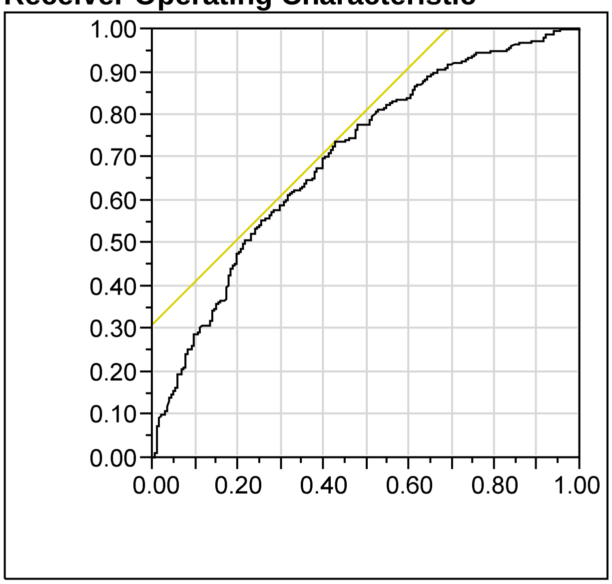
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.6070823	0.0399*	0.3758345	0.9771907
1	0	1.647223	0.0399*	1.0233417	2.6607458

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.453612	0.0003*	0.2944944	0.6944742
1	0	2.2045274	0.0003*	1.4399382	3.3956509

Receiver Operating Characteristic



Using ARE1='1' to be the positive level

AUC
0.70355

Confusion Matrix

Actual

Predicted

Training	1	0
1	200	56
0	106	103

Where(:ARE1 == 1)

Nominal Logistic Fit for ARE-Use

Converged in Gradient, 5 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	6.25936	5	12.51872	0.0283*
Full	124.29978			
Reduced	130.55914			

RSquare (U)	0.0479
AICc	260.937
BIC	281.871
Observations (or Sum Wgts)	256

Measure	Training	Definition
Entropy RSquare	0.0479	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.0746	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.4855	∑ -Log(ρ[j])/n
RMSE	0.3943	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.3118	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.2109	∑ (ρ[j]≠ρMax)/n
N	256	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	244	122.39024	244.7805
Saturated	249	1.90954	**Prob>ChiSq**
Fitted	5	124.29978	0.4739

Parameter Estimates

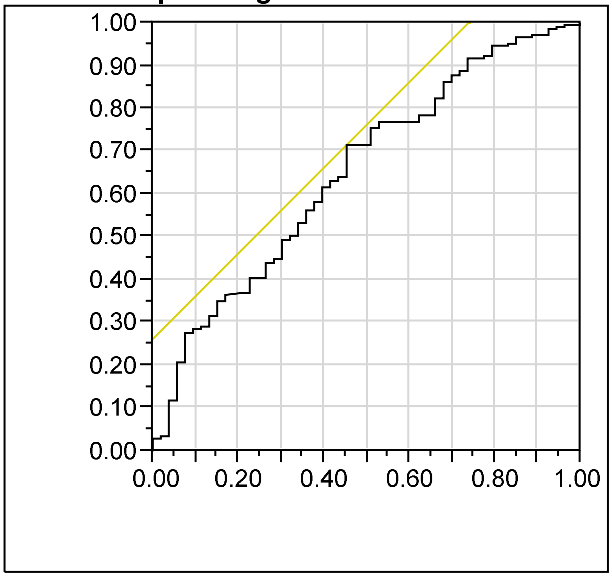
Term	Estimate	Std Error	ChiSquare	Prob>ChiSq
Intercept	0.39830179	0.5449533	0.53	0.4648
FA1	0.00082624	0.0004398	3.53	0.0603
BTO1[1]	-0.2593395	0.1988192	1.70	0.1921
PRO-I[1]	0.26307268	0.1946518	1.83	0.1765
LOE[1]	-0.0320578	0.1940759	0.03	0.8688
PF1	0.77484828	0.6866897	1.27	0.2592

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	4.67718609	0.0306*
BTO1	1	1	1.81317266	0.1781
PRO-I	1	1	1.76110256	0.1845
LOE	1	1	0.02746468	0.8684
PF1	1	1	1.24696995	0.2641

Receiver Operating Characteristic



Using ARE3='1' to be the positive level

AUC
0.64997

Odds Ratios

For ARE3 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios

Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.000827	1.000068	1.001802	0.9991741
PF1	2.170263	0.5488	8.270145	0.4607737

Range Odds Ratios

Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	50.63467	1.378596	5178.322	0.0197493
PF1	2.170263	0.5488	8.270145	0.4607737

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.6798073	0.1781	0.796909	3.8393663
1	0	0.5953064	0.1781	0.2604596	1.2548484

Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.5908782	0.1845	0.2791211	1.2959601
1	0	1.6923961	0.1845	0.7716287	3.5826747

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.0662156	0.8684	0.5105259	2.367011
1	0	0.9378966	0.8684	0.4224737	1.9587645

Nominal Logistic Fit for ECSP-Awareness

Converged in Gradient, 4 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	18.93674	5	37.87348	<.0001*
Full	295.92933			
Reduced	314.86607			

RSquare (U)	0.0601
AICc	604.042
BIC	628.711
Observations (or Sum Wgts)	465

Measure	Training	Definition
Entropy RSquare	0.0601	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.1054	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.6364	∑ -Log(ρ[j])/n
RMSE	0.4716	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.4456	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.3527	∑ (ρ[j]≠ρMax)/n
N	465	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	437	278.43075	556.8615
Saturated	442	17.49858	**Prob>ChiSq**
Fitted	5	295.92933	<.0001*

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 95%
Intercept	-1.5587642	0.3498434	19.85	<.0001*	-2.2713681	-0.8955643
FA1	0.00038858	0.0001885	4.25	0.0393*	3.26025e-5	0.00078099
BTO1[1]	0.47957483	0.1088672	19.41	<.0001*	0.26923832	0.69674277
PRO-I[1]	-0.1121722	0.1218164	0.85	0.3571	-0.3513265	0.1272701
LOE[1]	0.03279099	0.1091453	0.09	0.7638	-0.1805729	0.24795579
PF1	1.16869547	0.4363989	7.17	0.0074*	0.33306656	2.04857018

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	4.59458871	0.0321*
BTO1	1	1	20.5484333	<.0001*
PRO-I	1	1	0.8466199	0.3575
LOE	1	1	0.09036979	0.7637
PF1	1	1	7.63315124	0.0057*

Odds Ratios

For ECSP1 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios

Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	1.000389	1.000033	1.000781	0.9996115
PF1	3.217792	1.39524	7.756802	0.3107721

Range Odds Ratios

Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	6.332959	1.167496	40.84181	0.1579041
PF1	3.217792	1.39524	7.756802	0.3107721

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.3832186	<.0001*	0.2482087	0.5836367
1	0	2.6094766	<.0001*	1.7133948	4.0288684

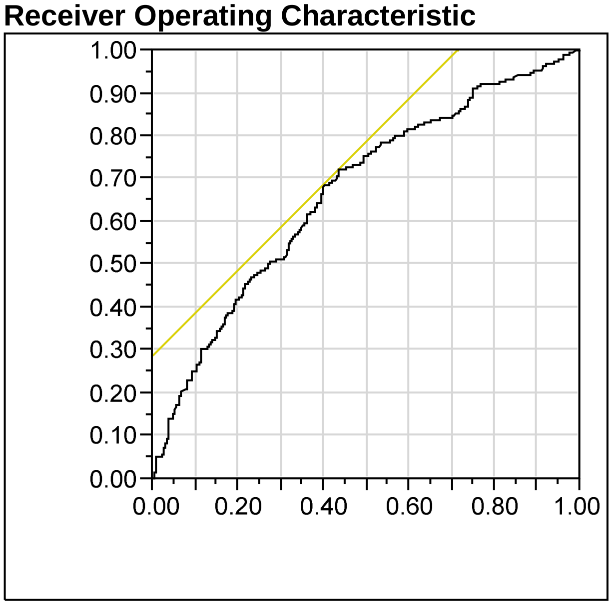
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	1.2515019	0.3575	0.7752729	2.0191021
1	0	0.7990399	0.3575	0.4952697	1.2898684

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.9365223	0.7637	0.6090155	1.4349726
1	0	1.0677803	0.7637	0.6968774	1.6419944

Receiver Operating Characteristic



Using ECSP1='1' to be the positive level

AUC

AUC
0.66993

Confusion Matrix

Actual
Predicted

Training	**1**	**0**
1	87	104
0	60	214

Where(:ECSP1 == 1)

Nominal Logistic Fit for ECSP3 ECSP1=1

Converged in Gradient, 4 iterations

Whole Model Test

Model	-LogLikelihood	DF	ChiSquare	Prob>ChiSq
Difference	2.17049	5	4.340982	0.5014
Full	113.38194			
Reduced	115.55243			

RSquare (U)	0.0188
AICc	239.22
BIC	258.278
Observations (or Sum Wgts)	191

Measure	Training	Definition
Entropy RSquare	0.0188	1-Loglike(model)/Loglike(0)
Generalized RSquare	0.0320	(1-(L(0)/L(model))^(2/n))/(1-L(0)^(2/n))
Mean -Log p	0.5936	∑ -Log(ρ[j])/n
RMSE	0.4499	√ ∑(y[j]-ρ[j])²/n
Mean Abs Dev	0.4047	∑ |y[j]-ρ[j]|/n
Misclassification Rate	0.2984	∑ (ρ[j]≠ρMax)/n
N	191	n

Lack Of Fit

Source	DF	-LogLikelihood	ChiSquare
Lack Of Fit	183	111.99565	223.9913
Saturated	188	1.38629	**Prob>ChiSq**
Fitted	5	113.38194	0.0209*

Parameter Estimates

Term	Estimate	Std Error	ChiSquare	Prob>ChiSq	Lower 95%	Upper 9
Intercept	0.36283319	0.5648903	0.41	0.5207	-0.7343907	1.506734
FA1	-0.0002383	0.0002347	1.03	0.3100	-0.0007095	0.000241
BTO1[1]	0.07156209	0.1970585	0.13	0.7165	-0.325133	0.451944
PRO-I[1]	0.271712	0.1984967	1.87	0.1710	-0.1237018	0.65906
LOE[1]	0.04294075	0.1867677	0.05	0.8182	-0.331724	0.404230
PF1	0.54665669	0.7188715	0.58	0.4470	-0.890795	1.953003

For log odds of 1/0

Effect Likelihood Ratio Tests

Source	Nparm	DF	L-R ChiSquare	Prob>ChiSq
FA1	1	1	1.00490153	0.3161
BTO1	1	1	0.1308158	0.7176
PRO-I	1	1	1.83693067	0.1753
LOE	1	1	0.05263113	0.8185
PF1	1	1	0.57172265	0.4496

Odds Ratios
For ECSP3 odds of 1 versus 0

Tests and confidence intervals on odds ratios are likelihood ratio based.

Unit Odds Ratios
Per unit change in regressor

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	0.999762	0.999291	1.000241	1.0002383
PF1	1.727468	0.410329	7.049832	0.578882

Range Odds Ratios
Per change in regressor over entire range

Term	Odds Ratio	Lower 95%	Upper 95%	Reciprocal
FA1	0.322394	0.034385	3.141883	3.1017947
PF1	1.727468	0.410329	7.049832	0.578882

Odds Ratios for BTO1

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.8666464	0.7176	0.4049915	1.9160505
1	0	1.1538731	0.7176	0.5219069	2.4691875

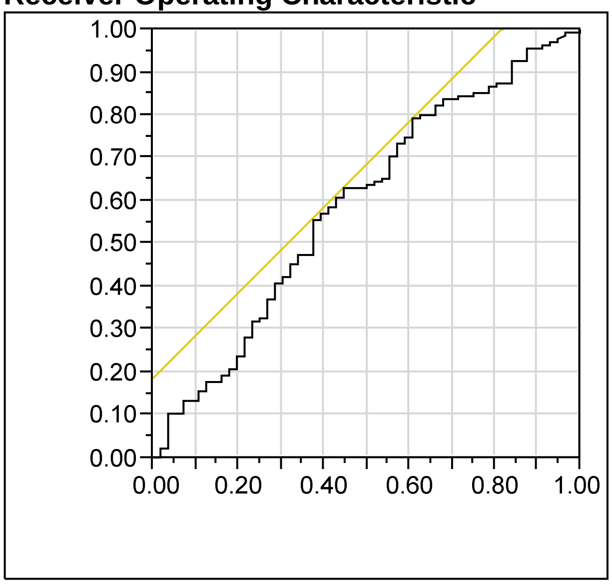
Odds Ratios for PRO-I

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.5807563	0.1753	0.2676349	1.2806959
1	0	1.7218926	0.1753	0.7808255	3.7364337

Odds Ratios for LOE

Level1	/Level2	Odds Ratio	Prob>Chisq	Lower 95%	Upper 95%
0	1	0.917703	0.8185	0.4455429	1.9414749
1	0	1.0896772	0.8185	0.5150723	2.2444526

Receiver Operating Characteristic



Using ECSP3='1' to be the positive level

AUC
0.59028

Appendix C
SURVEY DATA

	Treatment of Qualifying Income as a Long-term Capital Gain						
			If No, Why Not:				
	Aware?	Used It?	Complicated	Too Small	N/A	Don't Want To	Other
IDNo	LTCG2	LTCG3	LTCG5	LTCG6	LTCG7	LTCG8	LTCG9
1001	0	0	0	0	0	0	0
1002	1	1	0	0	0	0	0
1003	0	0	0	0	0	0	0
1004	1	1	0	0	0	0	0
1005	1	1	0	0	0	0	0
1006	1	1	0	0	0	0	0
1007	1	1	0	0	0	0	0
1008	0	0	0	0	0	0	0
1009	1	1	0	0	0	0	0
1010	1	1	0	0	0	0	0
1011	1	1	0	0	0	0	0
1012	1	1	0	0	0	0	0
1013	1	1	0	0	0	0	0
1014	0	0	0	0	0	0	0
1015	0	0	0	0	0	0	0
1016	0	0	0	0	0	0	0
1017	1	1	0	0	0	0	0
1018	1	1	0	0	0	0	0
1019	1	1	0	0	0	0	0
1020	0	0	0	0	0	0	0
1021	1	1	0	0	0	0	0
1022	1	1	0	0	0	0	0
1023	1	0	0	0	1	0	0
1024	1	1	0	0	0	0	0
1025	0	0	0	0	0	0	0
1026	0	0	0	0	0	0	0
1027	1	0	0	0	1	0	0
1028	1	1	0	0	0	0	0
1029	1	1	0	0	0	0	0
1030	1	1	0	0	0	0	0
1031	1	1	0	0	0	0	0
1032	1	1	0	0	0	0	0

1033	1	1	0	0	0	0	0
1034	1	1	0	0	0	0	0
1035	1	1	0	0	0	0	0
1036	0	0	0	0	0	0	0
1037	1	1	0	0	0	0	0
1038	1	1	0	0	0	0	0
1039	1	1	0	0	0	0	0
1040	1	1	0	0	0	0	0
1041	1	1	0	0	0	0	0
1042	1	1	0	0	0	0	0
1043	1	1	0	0	0	0	0
1044	1	1	0	0	0	0	0
1045	0	0	0	0	0	0	0
1046	1	1	0	0	0	0	0
1047	1	1	0	0	0	0	0
1048	1	0	0	0	0	0	1
1049	0	0	0	0	0	0	0
1050	0	0	0	0	0	0	0
1051	1	0	0	0	0	0	1
1052	0	0	0	0	0	0	0
1053	1	1	0	0	0	0	0
1054	0	0	0	0	0	0	0
1055	1	0	0	0	0	0	0
1056	1	0	0	0	0	0	1
1057	0	0	0	0	0	0	0
1058	0	0	0	0	0	0	0
1059	1	1	0	0	0	0	0
1060	1	1	0	0	0	0	0
1061	0	0	0	0	0	0	0
1062	1	1	0	0	0	0	0
1063	0	0	0	0	0	0	0
1064	1	0	0	0	0	0	1
1065	0	0	0	0	0	0	0
1066	0	0	0	0	0	0	0
1067	1	1	0	0	0	0	0
1068	1	1	0	0	0	0	0
1069	1	1	0	0	0	0	0
1070	1	1	0	0	0	0	0
1071	1	1	0	0	0	0	0
1072	0	0	0	0	0	0	0
1073	0	0	0	0	0	0	0
1074	1	1	0	0	0	0	0

1075	1	1	0	0	0	0	0
1076	1	1	0	0	0	0	0
1077	1	1	0	0	0	0	0
1078	1	1	0	0	0	0	0
1079	1	1	0	0	0	0	0
1080	1	1	0	0	0	0	0
1081	1	0	0	1	0	0	0
1082	0	0	0	0	0	0	0
1083	1	1	0	0	0	0	0
1084	1	1	0	0	0	0	0
1085	0	0	0	0	0	0	0
1086	1	1	0	0	0	0	0
1087	1	1	0	0	0	0	0
1088	1	1	0	0	0	0	0
1089	1	1	0	0	0	0	0
1090	0	0	0	0	0	0	0
1091	1	1	0	0	0	0	0
1092	1	1	0	0	0	0	0
1093	1	1	0	0	0	0	0
1094	0	0	0	0	0	0	0
1095	0	0	0	0	0	0	0
1096	1	1	0	0	0	0	0
1097	1	1	0	0	0	0	0
1098	1	1	0	0	0	0	0
1099	1	1	0	0	0	0	0
1100	1	1	0	0	0	0	0
1101	1	1	0	0	0	0	0
1102	1	1	0	0	0	0	0
1103	1	1	0	0	0	0	0
1104	1	1	0	0	0	0	0
1105	1	1	0	0	0	0	0
1106	1	1	0	0	0	0	0
1107	1	0	0	1	0	0	0
1108	1	1	0	0	0	0	0
1109	1	1	0	0	0	0	0
1110	0	0	0	0	0	0	0
1111	1	1	0	0	0	0	0
1112	1	0	0	0	0	0	1
1113	1	1	0	0	0	0	0
1114	1	1	0	0	0	0	0
1115	0	0	0	0	0	0	0
1116	1	1	0	0	0	0	0

1117	1	1	0	0	0	0	0
1118	1	1	0	0	0	0	0
1119	0	0	0	0	0	0	0
1120	1	1	0	0	0	0	0
1121	1	1	0	0	0	0	0
1122	1	1	0	0	0	0	0
1123	1	0	0	0	0	0	1
1124	0	0	0	0	0	0	0
1125	1	1	0	0	0	0	0
1126	1	1	0	0	0	0	0
1127	1	0	0	0	0	0	0
1128	0	0	0	0	0	0	0
1129	1	1	0	0	0	0	0
1130	1	1	0	0	0	0	0
1131	1	1	0	0	0	0	0
1132	1	1	0	0	0	0	0
1133	1	1	0	0	0	0	0
1134	1	0	0	1	0	0	0
1135	0	0	0	0	0	0	0
1136	1	1	0	0	0	0	0
1137	1	1	0	0	0	0	0
1138	1	1	0	0	0	0	0
1139	0	0	0	0	0	0	0
1140	1	1	0	0	0	0	0
1141	1	1	0	0	0	0	0
1142	0	0	0	0	0	0	0
1143	1	1	0	0	0	0	0
1144	1	1	0	0	0	0	0
1145	1	0	1	1	0	0	0
1146	1	1	0	0	0	0	0
1147	1	1	0	0	0	0	0
1148	1	1	0	0	0	0	0
1149	1	1	0	0	0	0	0
1150	1	1	0	0	0	0	0
1151	1	1	0	0	0	0	0
1152	1	0	0	0	1	0	0
1153	1	0	0	0	0	0	0
1154	1	0	0	0	1	0	0
1155	0	0	0	0	0	0	0
1156	1	1	0	0	0	0	0
1157	1	1	0	0	0	0	0
1158	1	0	0	0	0	0	1

1159	1	1	0	0	0	0	0
1160	0	0	0	0	0	0	0
1161	1	1	0	0	0	0	0
1162	0	0	0	0	0	0	0
1163	0	0	0	0	0	0	0
1164	1	1	0	0	0	0	0
1165	0	0	0	0	0	0	0
1166	1	0	0	1	0	0	0
1167	0	0	0	0	0	0	0
1168	0	0	0	0	0	0	0
1169	1	1	0	0	0	0	0
1170	1	1	0	0	0	0	0
1171	1	1	0	0	0	0	0
1172	1	0	0	0	0	0	1
1173	1	1	0	0	0	0	0
1174	1	1	0	0	0	0	0
1175	1	1	0	0	0	0	0
1176	1	0	0	0	1	0	0
1177	0	0	0	0	0	0	0
1178	1	0	0	0	1	0	0
1179	1	1	0	0	0	0	0
1180	1	0	0	0	1	0	0
1181	1	0	0	0	0	0	1
1182	1	1	0	0	0	0	0
1183	0	0	0	0	0	0	0
1184	1	1	0	0	0	0	0
1185	1	1	0	0	0	0	0
1186	0	0	0	0	0	0	0
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1188	0	0	0	0	0	0	0
1189	1	1	0	0	0	0	0
1190	0	0	0	0	0	0	0
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1192	1	1	0	0	0	0	0
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1197	1	1	0	0	0	0	0
1198	1	1	0	0	0	0	0
1199	1	1	0	0	0	0	0
1200	1	1	0	0	0	0	0

1201	1	1	0	0	0	0	0
1202	1	1	0	0	0	0	0
1203	1	1	0	0	0	0	0
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1205	1	1	0	0	0	0	0
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1210	1	1	0	0	0	0	0
1211	1	1	0	0	0	0	0
1212	0	0	0	0	0	0	0
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1215	1	1	0	0	0	0	0
1216	1	1	0	0	0	0	0
1217	0	0	0	0	0	0	0
1218	1	1	0	0	0	0	0
1219	1	0	0	0	1	0	0
1220	1	1	0	0	0	0	0
1221	0	0	0	0	0	0	0
1222	1	0	0	0	0	0	1
1223	0	0	0	0	0	0	0
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1225	1	1	0	0	0	0	0
1226	1	0	0	0	1	0	0
1227	1	1	0	0	0	0	0
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1230	1	1	0	0	0	0	0
1231	1	1	0	0	0	0	0
1232	0	0	0	0	0	0	0
1233	1	1	0	0	0	0	0
1234	1	1	0	0	0	0	0
1235	0	0	0	0	0	0	0
1236	1	0	0	0	0	0	1
1237	0	0	0	0	0	0	0
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1239	0	0	0	0	0	0	0
1240	0	0	0	0	0	0	0
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1242	0	0	0	0	0	0	0

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1245	1	1	0	0	0	0	0
1246	1	1	0	0	0	0	0
1247	1	0	0	0	0	0	1
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2003	1	1	0	0	0	0	0
2004	0	0	0	0	0	0	0
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2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0
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2011	1	1	0	0	0	0	0
2012	1	1	0	0	0	0	0
2013	0	0	0	0	0	0	0
2014	1	1	0	0	0	0	0
2015	1	1	0	0	0	0	0
2016	1	1	0	0	0	0	0
2017	1	1	0	0	0	0	0
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2019	1	1	0	0	0	0	0
2020	0	0	0	0	0	0	0
2021	1	1	0	0	0	0	0
2022	1	1	0	0	0	0	0
2023	1	0	0	0	0	0	1
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2036	1	1	0	0	0	0	0
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2041	1	1	0	0	0	0	0
2042	1	1	0	0	0	0	0
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2045	0	0	0	0	0	0	0
2046	1	0	0	0	0	0	1
2047	1	1	0	0	0	0	0
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2049	1	1	0	0	0	0	0
2050	1	1	0	0	0	0	0
2051	1	1	0	0	0	0	0
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2061	1	1	0	0	0	0	0
2062	1	1	0	0	0	0	0
2063	1	1	0	0	0	0	0
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2065	1	1	0	0	0	0	0
2066	1	1	0	0	0	0	0
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2070	0	0	0	0	0	0	0
2071	1	0	1	1	0	0	0
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2076	1	1	0	0	0	0	0
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2086	1	1	0	0	0	0	0
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2091	1	1	0	0	0	0	0
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2095	1	1	0	0	0	0	0
2096	1	1	0	0	0	0	0
2097	1	0	0	0	1	0	0
2098	1	1	0	0	0	0	0
2099	1	1	0	0	0	0	0
2100	0	0	0	0	0	0	0
2101	1	1	0	0	0	0	0
2102	1	1	0	0	0	0	0
2103	1	1	0	0	0	0	0
2104	1	1	0	0	0	0	0
2105	0	0	0	0	0	0	0
2106	1	1	0	0	0	0	0
2107	1	1	0	0	0	0	0
2108	1	1	0	0	0	0	0
2109	1	1	0	0	0	0	0
2110	1	1	0	0	0	0	0
2111	1	1	0	0	0	0	0
2112	0	0	0	0	0	0	0
2113	1	1	0	0	0	0	0
2114	1	1	0	0	0	0	0
2115	1	1	0	0	0	0	0

2116	1	1	0	0	0	0	0
2117	1	1	0	0	0	0	0
2118	0	0	0	0	0	0	0
2119	1	1	0	0	0	0	0
2120	1	1	0	0	0	0	0
2121	1	1	0	0	0	0	0
2122	1	1	0	0	0	0	0
2123	1	1	0	0	0	0	0
2124	1	0	0	0	1	0	0
2125	1	1	0	0	0	0	0
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2134	1	1	0	0	0	0	0
2135	1	0	0	0	0	0	1
2136	1	1	0	0	0	0	0
2137	1	1	0	0	0	0	0
2138	0	0	0	0	0	0	0
2139	1	0	0	1	0	0	0
2140	1	1	0	0	0	0	0
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2143	1	1	0	0	0	0	0
2144	1	1	0	0	0	0	0
2145	1	1	0	0	0	0	0
2146	0	0	0	0	0	0	0
2147	1	0	0	0	0	0	1
2148	1	1	0	0	0	0	0
2149	1	0	0	0	1	0	0
2150	1	1	0	0	0	0	0
2151	1	1	0	0	0	0	0
2152	1	1	0	0	0	0	0
2153	1	1	0	0	0	0	0
2154	1	1	0	0	0	0	0
2155	0	0	0	0	0	0	0
2156	1	1	0	0	0	0	0
2157	0	0	0	0	0	0	0

2158	1	1	0	0	0	0	0
2159	1	0	0	0	1	0	0
2160	1	1	0	0	0	0	0
2161	1	1	0	0	0	0	0
2162	1	0	0	0	1	0	0
2163	0	0	0	0	0	0	0
2164	1	1	0	0	0	0	0
2165	1	1	0	0	0	0	0
2166	1	1	0	0	0	0	0
2167	0	0	0	0	0	0	0
2168	0	0	0	0	0	0	0
2169	1	1	0	0	0	0	0
2170	0	0	0	0	0	0	0
2171	0	0	0	0	0	0	0
2172	1	1	0	0	0	0	0
2173	1	1	0	0	0	0	0
2174	1	1	0	0	0	0	0
2175	1	1	0	0	0	0	0
2176	0	0	0	0	0	0	0
2177	1	1	0	0	0	0	0
2178	1	0	0	0	0	0	0
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2180	1	1	0	0	0	0	0
2181	1	1	0	0	0	0	0
2182	1	1	0	0	0	0	0
2183	1	1	0	0	0	0	0
2184	0	0	0	0	0	0	0
2185	1	1	0	0	0	0	0
2186	1	1	0	0	0	0	0
2187	0	0	0	0	0	0	0
2188	1	1	0	0	0	0	0
2189	1	1	0	0	0	0	0
2190	1	1	0	0	0	0	0
2191	1	1	0	0	0	0	0
2192	1	1	0	0	0	0	0
2193	1	0	0	0	0	0	1
2194	1	1	0	0	0	0	0
2195	1	1	0	0	0	0	0
2196	1	1	0	0	0	0	0
2197	1	1	0	0	0	0	0
2198	1	1	0	0	0	0	0
2199	1	0	0	1	0	0	0

2200	1	1	0	0	0	0	0
2201	1	1	0	0	0	0	0
2202	1	1	0	0	0	0	0
2203	1	0	0	0	1	0	0
2204	1	1	0	0	0	0	0
2205	0	0	0	0	0	0	0
2206	1	1	0	0	0	0	0
2207	1	1	0	0	0	0	0
2208	1	0	0	0	0	0	1
2209	0	0	0	0	0	0	0
2210	1	1	0	0	0	0	0
2211	0	0	0	0	0	0	0
2212	0	0	0	0	0	0	0
2213	0	0	0	0	0	0	0
2214	1	1	0	0	0	0	0
2215	1	0	0	0	1	0	0
2216	1	1	0	0	0	0	0

	Annual Deduction of Management Expenses						
			If No, Why Not:				
	Aware?	Used It?	Complicated	Too Small	N/A	Don't Want To	Other
IDNo	ADME1	ADME3	ADME5	ADME6	ADME7	ADME8	ADME9
1001	1	1	0	0	0	0	0
1002	1	1	0	0	0	0	0
1003	1	1	0	0	0	0	0
1004	1	1	0	0	0	0	0
1005	1	0	0	0	0	0	1
1006	1	0	1	0	0	0	0
1007	0	0	0	0	0	0	0
1008	0	0	0	0	0	0	0
1009	1	1	0	0	0	0	0
1010	1	1	0	0	0	0	0
1011	1	0	0	0	0	0	0
1012	0	0	0	0	0	0	0
1013	1	1	0	0	0	0	0
1014	0	0	0	0	0	0	0
1015	1	0	0	0	0	0	0
1016	0	0	0	0	0	0	0
1017	1	1	0	0	0	0	0

1018	1	1	0	0	0	0	0
1019	1	1	0	0	0	0	0
1020	0	0	0	0	0	0	0
1021	0	0	0	0	0	0	0
1022	1	1	0	0	0	0	0
1023	0	0	0	0	0	0	0
1024	1	1	0	0	0	0	0
1025	0	0	0	0	0	0	0
1026	0	0	0	0	0	0	0
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1029	1	1	0	0	0	0	0
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1031	1	1	0	0	0	0	0
1032	1	1	0	0	0	0	0
1033	1	1	0	0	0	0	0
1034	1	0	0	0	1	0	0
1035	1	1	0	0	0	0	0
1036	0	0	0	0	0	0	0
1037	1	1	0	0	0	0	0
1038	1	1	0	0	0	0	0
1039	1	1	0	0	0	0	0
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1047	1	1	0	0	0	0	0
1048	1	0	0	0	1	0	0
1049	0	0	0	0	0	0	0
1050	0	0	0	0	0	0	0
1051	1	1	0	0	0	0	0
1052	0	0	0	0	0	0	0
1053	1	1	0	0	0	0	0
1054	0	0	0	0	0	0	0
1055	1	1	0	0	0	0	0
1056	1	1	0	0	0	0	0
1057	0	0	0	0	0	0	0
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1059	1	1	0	0	0	0	0

1060	1	1	0	0	0	0	0
1061	0	0	0	0	0	0	0
1062	0	0	0	0	0	0	0
1063	0	0	0	0	0	0	0
1064	1	1	0	0	0	0	0
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1073	1	1	0	0	0	0	0
1074	0	0	0	0	0	0	0
1075	1	1	0	0	0	0	0
1076	1	1	0	0	0	0	0
1077	1	1	0	0	0	0	0
1078	1	1	0	0	0	0	0
1079	1	1	0	0	0	0	0
1080	0	0	0	0	0	0	0
1081	0	0	0	0	0	0	0
1082	0	0	0	0	0	0	0
1083	1	1	0	0	0	0	0
1084	1	1	0	0	0	0	0
1085	0	0	0	0	0	0	0
1086	1	1	0	0	0	0	0
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1096	1	1	0	0	0	0	0
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1098	1	1	0	0	0	0	0
1099	1	1	0	0	0	0	0
1100	1	1	0	0	0	0	0
1101	1	0	0	0	1	0	0

1102	1	0	0	0	0	0	1
1103	1	1	0	0	0	0	0
1104	1	1	0	0	0	0	0
1105	1	0	1	1	0	0	0
1106	1	1	0	0	0	0	0
1107	1	0	0	1	0	0	0
1108	1	1	0	0	0	0	0
1109	1	0	0	1	0	0	0
1110	0	0	0	0	0	0	0
1111	1	1	0	0	0	0	0
1112	1	0	0	0	0	0	1
1113	1	1	0	0	0	0	0
1114	1	1	0	0	0	0	0
1115	0	0	0	0	0	0	0
1116	1	0	0	1	0	0	0
1117	1	0	0	0	1	0	0
1118	1	1	0	0	0	0	0
1119	0	0	0	0	0	0	0
1120	1	1	0	0	0	0	0
1121	1	1	0	0	0	0	0
1122	1	1	0	0	0	0	0
1123	0	0	0	0	0	0	0
1124	0	0	0	0	0	0	0
1125	1	1	0	0	0	0	0
1126	1	1	0	0	0	0	0
1127	1	1	0	0	0	0	0
1128	0	0	0	0	0	0	0
1129	1	1	0	0	0	0	0
1130	1	1	0	0	0	0	0
1131	1	1	0	0	0	0	0
1132	1	1	0	0	0	0	0
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1139	1	1	0	0	0	0	0
1140	1	1	0	0	0	0	0
1141	1	1	0	0	0	0	0
1142	0	0	0	0	0	0	0
1143	1	0	0	1	0	0	0

1144	1	1	0	0	0	0	0
1145	1	1	0	0	0	0	0
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1152	1	1	0	0	0	0	0
1153	1	1	0	0	0	0	0
1154	1	1	0	0	0	0	0
1155	1	0	0	0	1	0	0
1156	1	1	0	0	0	0	0
1157	1	1	0	0	0	0	0
1158	1	1	0	0	0	0	0
1159	0	0	0	0	0	0	0
1160	1	0	0	1	0	0	0
1161	1	1	0	0	0	0	0
1162	0	0	0	0	0	0	0
1163	0	0	0	0	0	0	0
1164	1	1	0	0	0	0	0
1165	0	0	0	0	0	0	0
1166	1	0	0	1	0	0	0
1167	0	0	0	0	0	0	0
1168	1	1	0	0	0	0	0
1169	1	1	0	0	0	0	0
1170	1	1	0	0	0	0	0
1171	1	1	0	0	0	0	0
1172	1	1	0	0	0	0	0
1173	1	1	0	0	0	0	0
1174	0	0	0	0	0	0	0
1175	1	1	0	0	0	0	0
1176	1	0	0	0	1	0	0
1177	1	0	0	1	0	0	0
1178	1	1	0	0	0	0	0
1179	1	1	0	0	0	0	0
1180	1	1	0	0	0	0	0
1181	1	1	0	0	0	0	0
1182	1	1	0	0	0	0	0
1183	0	0	0	0	0	0	0
1184	1	1	0	0	0	0	0
1185	1	1	0	0	0	0	0

1186	0	0	0	0	0	0	0
1187	0	0	0	0	0	0	0
1188	1	1	0	0	0	0	0
1189	1	1	0	0	0	0	0
1190	0	0	0	0	0	0	0
1191	1	1	0	0	0	0	0
1192	1	1	0	0	0	0	0
1193	1	1	0	0	0	0	0
1194	1	1	0	0	0	0	0
1195	1	1	0	0	0	0	0
1196	0	0	0	0	0	0	0
1197	1	1	0	0	0	0	0
1198	1	1	0	0	0	0	0
1199	1	1	0	0	0	0	0
1200	1	1	0	0	0	0	0
1201	1	1	0	0	0	0	0
1202	1	0	0	0	0	0	1
1203	1	1	0	0	0	0	0
1204	1	0	0	1	0	0	0
1205	1	0	0	1	0	0	1
1206	1	1	0	0	0	0	0
1207	1	1	0	0	0	0	0
1208	0	0	0	0	0	0	0
1209	1	1	0	0	0	0	0
1210	1	0	0	1	0	0	0
1211	0	0	0	0	0	0	0
1212	1	1	0	0	0	0	0
1213	1	1	0	0	0	0	0
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1215	1	1	0	0	0	0	0
1216	1	0	0	0	1	0	0
1217	0	0	0	0	0	0	0
1218	1	1	0	0	0	0	0
1219	1	0	0	0	0	0	1
1220	1	1	0	0	0	0	0
1221	0	0	0	0	0	0	0
1222	1	1	0	0	0	0	0
1223	0	0	0	0	0	0	0
1224	0	0	0	0	0	0	0
1225	1	1	0	0	0	0	0
1226	1	0	0	1	0	0	0
1227	1	1	0	0	0	0	0

1228	1	1	0	0	0	0	0
1229	1	1	0	0	0	0	0
1230	1	1	0	0	0	0	0
1231	1	0	0	0	0	0	1
1232	1	1	0	0	0	0	0
1233	1	1	0	0	0	0	0
1234	1	1	0	0	0	0	0
1235	1	1	0	0	0	0	0
1236	1	0	0	1	1	0	0
1237	1	1	0	0	0	0	0
1238	1	1	0	0	0	0	0
1239	1	1	0	0	0	0	0
1240	1	1	0	0	0	0	0
1241	1	1	0	0	0	0	0
1242	0	0	0	0	0	0	0
1243	1	1	0	0	0	0	0
1244	0	0	0	0	0	0	0
1245	1	1	0	0	0	0	0
1246	1	1	0	0	0	0	0
1247	0	0	0	0	0	0	0
1248	1	1	0	0	0	0	0
1249	0	0	0	0	0	0	0
1250	1	1	0	0	0	0	0
1251	1	1	0	0	0	0	0
1252	1	1	0	0	0	0	0
1253	1	1	0	0	0	0	0
2001	1	1	0	0	0	0	0
2002	1	1	0	0	0	0	0
2003	1	1	0	0	0	0	0
2004	1	1	0	0	0	0	0
2005	1	1	0	0	0	0	0
2006	1	1	0	0	0	0	0
2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0
2009	1	1	0	0	0	0	0
2010	1	1	0	0	0	0	0
2011	1	1	0	0	0	0	0
2012	1	1	0	0	0	0	0
2013	1	1	0	0	0	0	0
2014	1	1	0	0	0	0	0
2015	1	1	0	0	0	0	0
2016	0	0	0	0	0	0	0

2017	1	1	0	0	0	0	0
2018	0	0	0	0	0	0	0
2019	1	1	0	0	0	0	0
2020	0	0	0	0	0	0	0
2021	1	1	0	0	0	0	0
2022	1	1	0	0	0	0	0
2023	1	1	0	0	0	0	0
2024	1	0	1	0	0	0	0
2025	1	1	0	0	0	0	0
2026	1	1	0	0	0	0	0
2027	1	1	0	0	0	0	0
2028	1	1	0	0	0	0	0
2029	1	1	0	0	0	0	0
2030	0	0	0	0	0	0	0
2031	1	1	0	0	0	0	0
2032	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0
2034	1	1	0	0	0	0	0
2035	1	1	0	0	0	0	0
2036	1	1	0	0	0	0	0
2037	0	0	0	0	0	0	0
2038	1	1	0	0	0	0	0
2039	1	1	0	0	0	0	0
2040	1	1	0	0	0	0	0
2041	0	0	0	0	0	0	0
2042	1	1	0	0	0	0	0
2043	1	1	0	0	0	0	0
2044	1	1	0	0	0	0	0
2045	1	0	0	0	0	0	1
2046	1	0	0	0	0	0	1
2047	1	1	0	0	0	0	0
2048	1	1	0	0	0	0	0
2049	1	1	0	0	0	0	0
2050	1	1	0	0	0	0	0
2051	1	1	0	0	0	0	0
2052	1	1	0	0	0	0	0
2053	1	1	0	0	0	0	0
2054	0	0	0	0	0	0	0
2055	1	1	0	0	0	0	0
2056	1	0	0	1	0	0	0
2057	1	1	0	0	0	0	0
2058	1	1	0	0	0	0	0

2059	1	1	0	0	0	0	0
2060	0	0	0	0	0	0	0
2061	1	1	0	0	0	0	0
2062	1	1	0	0	0	0	0
2063	1	1	0	0	0	0	0
2064	0	0	0	0	0	0	0
2065	1	1	0	0	0	0	0
2066	1	1	0	0	0	0	0
2067	1	1	0	0	0	0	0
2068	1	1	0	0	0	0	0
2069	1	1	0	0	0	0	0
2070	0	0	0	0	0	0	0
2071	1	1	0	0	0	0	0
2072	1	0	0	0	1	0	0
2073	1	1	0	0	0	0	0
2074	1	1	0	0	0	0	0
2075	0	0	0	0	0	0	0
2076	1	1	0	0	0	0	0
2077	1	1	0	0	0	0	0
2078	0	0	0	0	0	0	0
2079	1	1	0	0	0	0	0
2080	0	0	0	0	0	0	0
2081	1	1	0	0	0	0	0
2082	0	0	0	0	0	0	0
2083	1	1	0	0	0	0	0
2084	1	0	0	0	0	0	1
2085	1	0	0	0	0	0	1
2086	1	1	0	0	0	0	0
2087	1	1	0	0	0	0	0
2088	1	0	0	0	1	0	0
2089	0	0	0	0	0	0	0
2090	1	1	0	0	0	0	0
2091	0	0	0	0	0	0	0
2092	1	1	0	0	0	0	0
2093	1	1	0	0	0	0	0
2094	1	1	0	0	0	0	0
2095	1	1	0	0	0	0	0
2096	1	1	0	0	0	0	0
2097	0	0	0	0	0	0	0
2098	1	1	0	0	0	0	0
2099	1	1	0	0	0	0	0
2100	0	0	0	0	0	0	0

2101	1	1	0	0	0	0	0
2102	1	1	0	0	0	0	0
2103	1	1	0	0	0	0	0
2104	1	0	0	0	0	0	1
2105	1	0	0	0	1	0	0
2106	1	1	0	0	0	0	0
2107	1	1	0	0	0	0	0
2108	1	0	0	0	0	1	0
2109	1	1	0	0	0	0	0
2110	1	1	0	0	0	0	0
2111	0	0	0	0	0	0	0
2112	0	0	0	0	0	0	0
2113	1	1	0	0	0	0	0
2114	1	1	0	0	0	0	0
2115	1	0	0	0	1	0	0
2116	1	1	0	0	0	0	0
2117	0	0	0	0	0	0	0
2118	1	1	0	0	0	0	0
2119	1	1	0	0	0	0	0
2120	0	0	0	0	0	0	0
2121	1	1	0	0	0	0	0
2122	1	1	0	0	0	0	0
2123	1	0	0	0	0	0	0
2124	1	1	0	0	0	0	0
2125	1	1	0	0	0	0	0
2126	1	0	0	0	0	0	1
2127	1	1	0	0	0	0	0
2128	0	0	0	0	0	0	0
2129	0	0	0	0	0	0	0
2130	0	0	0	0	0	0	0
2131	1	1	0	0	0	0	0
2132	1	1	0	0	0	0	0
2133	1	1	0	0	0	0	0
2134	1	1	0	0	0	0	0
2135	1	1	0	0	0	0	0
2136	1	0	0	0	1	0	0
2137	1	1	0	0	0	0	0
2138	1	1	0	0	0	0	0
2139	1	0	0	1	0	0	0
2140	1	1	0	0	0	0	0
2141	1	1	0	0	0	0	0
2142	0	0	0	0	0	0	0

2143	1	1	0	0	0	0	0
2144	1	1	0	0	0	0	0
2145	1	1	0	0	0	0	0
2146	0	0	0	0	0	0	0
2147	0	0	0	0	0	0	0
2148	1	1	0	0	0	0	0
2149	0	0	0	0	0	0	0
2150	1	1	0	0	0	0	0
2151	0	0	0	0	0	0	0
2152	1	1	0	0	0	0	0
2153	1	1	0	0	0	0	0
2154	1	1	0	0	0	0	0
2155	0	0	0	0	0	0	0
2156	1	1	0	0	0	0	0
2157	1	1	0	0	0	0	0
2158	1	0	0	1	0	0	0
2159	1	1	0	0	0	0	0
2160	1	1	0	0	0	0	0
2161	1	1	0	0	0	0	0
2162	1	1	0	0	0	0	0
2163	0	0	0	0	0	0	0
2164	1	1	0	0	0	0	0
2165	1	1	0	0	0	0	0
2166	1	1	0	0	0	0	0
2167	0	0	0	0	0	0	0
2168	0	0	0	0	0	0	0
2169	1	1	0	0	0	0	0
2170	0	0	0	0	0	0	0
2171	1	0	0	0	1	0	0
2172	1	1	0	0	0	0	0
2173	1	1	0	0	0	0	0
2174	1	1	0	0	0	0	0
2175	1	1	0	0	0	0	0
2176	1	1	0	0	0	0	0
2177	1	1	0	0	0	0	0
2178	0	0	0	0	0	0	0
2179	1	1	0	0	0	0	0
2180	1	1	0	0	0	0	0
2181	1	1	0	0	0	0	0
2182	1	1	0	0	0	0	0
2183	1	1	0	0	0	0	0
2184	0	0	0	0	0	0	0

2185	1	1	0	0	0	0	0
2186	1	1	0	0	0	0	0
2187	1	1	0	0	0	0	0
2188	1	1	0	0	0	0	0
2189	1	1	0	0	0	0	0
2190	1	1	0	0	0	0	0
2191	1	1	0	0	0	0	0
2192	1	1	0	0	0	0	0
2193	1	1	0	0	0	0	0
2194	1	1	0	0	0	0	0
2195	1	1	0	0	0	0	0
2196	1	1	0	0	0	0	0
2197	1	1	0	0	0	0	0
2198	1	0	0	0	0	0	1
2199	1	0	0	1	0	0	0
2200	1	1	0	0	0	0	0
2201	1	1	0	0	0	0	0
2202	1	1	0	0	0	0	0
2203	1	0	0	0	1	0	0
2204	1	1	0	0	0	0	0
2205	0	0	0	0	0	0	0
2206	1	1	0	0	0	0	0
2207	1	1	0	0	0	0	0
2208	1	1	0	0	0	0	0
2209	1	1	0	0	0	0	0
2210	1	1	0	0	0	0	0
2211	1	1	0	0	0	0	0
2212	0	0	0	0	0	0	0
2213	0	0	0	0	0	0	0
2214	1	0	0	0	1	0	0
2215	1	0	0	0	1	0	0
2216	1	1	0	0	0	0	0

	Depreciation and the Section 179 Deduction for Income-Producing Property						
			If No, Why Not:				
	Aware?	Used It?	Complicated	Too Small	N/A	Don't Want To	Other
IDNo	DS1791	DS1793	DS1795	DS1796	DS1797	DS1798	DS1799
1001	0	0	0	0	0	0	0
1002	0	0	0	0	0	0	0
1003	0	0	0	0	0	0	0
1004	1	1	0	0	0	0	0
1005	0	0	0	0	0	0	0
1006	0	0	0	0	0	0	0
1007	0	0	0	0	0	0	0
1008	0	0	0	0	0	0	0
1009	0	0	0	0	0	0	0
1010	1	1	0	0	0	0	0
1011	0	0	0	0	0	0	0
1012	0	0	0	0	0	0	0
1013	1	0	0	0	0	0	1
1014	0	0	0	0	0	0	0
1015	0	0	0	0	0	0	0
1016	0	0	0	0	0	0	0

1017	1	0	0	0	1	0	0
1018	1	1	0	0	0	0	0
1019	1	1	0	0	0	0	0
1020	0	0	0	0	0	0	0
1021	0	0	0	0	0	0	0
1022	1	1	0	0	0	0	0
1023	0	0	0	0	0	0	0
1024	1	1	0	0	0	0	0
1025	0	0	0	0	0	0	0
1026	0	0	0	0	0	0	0
1027	1	0	0	1	0	0	0
1028	0	0	0	0	0	0	0
1029	1	1	0	0	0	0	0
1030	1	1	0	0	0	0	0
1031	1	1	0	0	0	0	0
1032	1	0	0	0	0	0	1
1033	0	0	0	0	0	0	0
1034	0	0	0	0	0	0	0
1035	1	1	0	0	0	0	0
1036	0	0	0	0	0	0	0
1037	0	0	0	0	0	0	0
1038	1	1	0	0	0	0	0
1039	1	1	0	0	0	0	0
1040	1	0	0	0	1	0	0
1041	1	1	0	0	0	0	0
1042	1	1	0	0	0	0	0
1043	1	1	0	0	0	0	0
1044	1	1	0	0	0	0	0
1045	0	0	0	0	0	0	0
1046	1	1	0	0	1	0	0
1047	0	0	0	0	0	0	0
1048	1	0	0	0	1	0	0
1049	0	0	0	0	0	0	0
1050	0	0	0	0	0	0	0
1051	1	1	0	0	0	0	0
1052	0	0	0	0	0	0	0
1053	1	1	0	0	0	0	0
1054	0	0	0	0	0	0	0
1055	1	1	0	0	0	0	0
1056	1	0	0	0	1	0	0
1057	0	0	0	0	0	0	0
1058	0	0	0	0	0	0	0

1059	1	1	0	0	0	0	0
1060	0	0	0	0	0	0	0
1061	0	0	0	0	0	0	0
1062	0	0	0	0	0	0	0
1063	0	0	0	0	0	0	0
1064	1	1	0	0	0	0	0
1065	0	0	0	0	0	0	0
1066	0	0	0	0	0	0	0
1067	1	0	0	0	1	0	0
1068	0	0	0	0	0	0	0
1069	0	0	0	0	0	0	0
1070	0	0	0	0	0	0	0
1071	1	1	0	0	0	0	0
1072	0	0	0	0	0	0	0
1073	0	0	0	0	0	0	0
1074	0	0	0	0	0	0	0
1075	1	1	0	0	0	0	0
1076	0	0	0	0	0	0	0
1077	1	1	0	0	0	0	0
1078	1	1	0	0	0	0	0
1079	0	0	0	0	0	0	0
1080	0	0	0	0	0	0	0
1081	0	0	0	0	0	0	0
1082	0	0	0	0	0	0	0
1083	0	0	0	0	0	0	0
1084	0	0	0	0	0	0	0
1085	0	0	0	0	0	0	0
1086	1	1	0	0	0	0	0
1087	0	0	0	0	0	0	0
1088	1	1	0	0	0	0	0
1089	1	0	0	0	1	0	0
1090	0	0	0	0	0	0	0
1091	1	1	0	0	0	0	0
1092	1	0	0	0	1	0	0
1093	1	1	0	0	0	0	0
1094	0	0	0	0	0	0	0
1095	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0
1097	1	1	0	0	0	0	0
1098	0	0	0	0	0	0	0
1099	1	1	0	0	0	0	0
1100	0	0	0	0	0	0	0

1101	1	0	0	0	1	0	0
1102	0	0	0	0	0	0	0
1103	0	0	0	0	0	0	0
1104	1	0	0	0	0	0	1
1105	0	0	0	0	0	0	0
1106	1	0	0	0	1	0	0
1107	1	0	0	1	0	0	0
1108	1	1	0	0	0	0	0
1109	1	0	0	0	1	0	0
1110	0	0	0	0	0	0	0
1111	1	0	0	1	0	0	0
1112	0	0	0	0	0	0	0
1113	1	1	0	0	0	0	0
1114	1	1	0	0	0	0	0
1115	0	0	0	0	0	0	0
1116	0	0	0	0	0	0	0
1117	1	1	0	0	0	0	0
1118	1	1	0	0	0	0	0
1119	0	0	0	0	0	0	0
1120	1	1	0	0	0	0	0
1121	1	1	0	0	0	0	0
1122	1	1	0	0	0	0	0
1123	0	0	0	0	0	0	0
1124	0	0	0	0	0	0	0
1125	0	0	0	0	0	0	0
1126	1	1	0	0	0	0	0
1127	1	1	0	0	0	0	0
1128	0	0	0	0	0	0	0
1129	1	1	0	0	0	0	0
1130	1	1	0	0	0	0	0
1131	1	1	0	0	0	0	0
1132	0	0	0	0	0	0	0
1133	1	0	0	0	1	0	0
1134	1	1	0	0	0	0	0
1135	0	0	0	0	0	0	0
1136	1	0	0	0	1	0	0
1137	1	1	0	0	0	0	0
1138	1	1	0	0	0	0	0
1139	0	0	0	0	0	0	0
1140	1	1	0	0	0	0	0
1141	1	0	0	0	1	0	0
1142	0	0	0	0	0	0	0

1143	1	1	0	0	0	0	0
1144	0	0	0	0	0	0	0
1145	0	0	0	0	0	0	0
1146	1	1	0	0	0	0	0
1147	0	0	0	0	0	0	0
1148	1	1	0	0	0	0	0
1149	0	0	0	0	0	0	0
1150	1	0	0	1	0	0	0
1151	1	1	0	0	0	0	0
1152	1	1	0	0	0	0	0
1153	0	0	0	0	0	0	0
1154	0	0	0	0	0	0	0
1155	0	0	0	0	0	0	0
1156	1	1	0	0	0	0	0
1157	0	0	0	0	0	0	0
1158	0	0	0	0	0	0	0
1159	0	0	0	0	0	0	0
1160	0	0	0	0	0	0	0
1161	1	0	0	0	1	0	0
1162	0	0	0	0	0	0	0
1163	0	0	0	0	0	0	0
1164	1	1	0	0	0	0	0
1165	0	0	0	0	0	0	0
1166	1	0	0	1	0	0	0
1167	0	0	0	0	0	0	0
1168	0	0	0	0	0	0	0
1169	1	1	0	0	0	0	0
1170	1	1	0	0	0	0	0
1171	0	0	0	0	0	0	0
1172	1	0	0	0	1	0	0
1173	0	0	0	0	0	0	0
1174	0	0	0	0	0	0	0
1175	1	0	0	0	1	0	0
1176	1	0	0	0	1	0	0
1177	0	0	0	0	0	0	0
1178	1	0	0	0	0	0	1
1179	1	0	0	0	1	0	0
1180	1	0	0	0	1	0	0
1181	1	0	0	0	0	0	1
1182	1	0	0	0	0	0	1
1183	0	0	0	0	0	0	0
1184	0	0	0	0	0	0	0

1185	1	1	0	0	0	0	0
1186	0	0	0	0	0	0	0
1187	1	1	0	0	0	0	0
1188	0	0	0	0	0	0	0
1189	0	0	0	0	0	0	0
1190	0	0	0	0	0	0	0
1191	1	1	0	0	0	0	0
1192	0	0	0	0	0	0	0
1193	0	0	0	0	0	0	0
1194	1	1	0	0	0	0	0
1195	1	1	0	0	0	0	0
1196	0	0	0	0	0	0	0
1197	0	0	0	0	0	0	0
1198	1	0	0	0	1	0	0
1199	1	0	0	0	1	0	0
1200	1	1	0	0	0	0	0
1201	0	0	0	0	0	0	0
1202	1	0	0	0	0	0	1
1203	1	0	0	0	1	0	0
1204	1	0	0	0	1	0	0
1205	1	0	0	0	0	1	0
1206	0	0	0	0	0	0	0
1207	1	1	0	0	0	0	0
1208	0	0	0	0	0	0	0
1209	0	0	0	0	0	0	0
1210	1	0	0	1	0	0	0
1211	0	0	0	0	0	0	0
1212	0	0	0	0	0	0	0
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1214	0	0	0	0	0	0	0
1215	1	0	0	0	1	0	0
1216	1	0	0	0	1	0	0
1217	0	0	0	0	0	0	0
1218	1	1	0	0	0	0	0
1219	0	0	0	0	0	0	0
1220	1	1	0	0	0	0	0
1221	0	0	0	0	0	0	0
1222	1	0	0	0	0	0	1
1223	0	0	0	0	0	0	0
1224	0	0	0	0	0	0	0
1225	1	1	0	0	0	0	0
1226	1	0	0	1	0	0	0

1227	0	0	0	0	0	0	0
1228	1	1	0	0	0	0	0
1229	1	1	0	0	0	0	0
1230	1	1	0	0	0	0	0
1231	0	0	0	0	0	0	0
1232	0	0	0	0	0	0	0
1233	0	0	0	0	0	0	0
1234	1	1	0	0	0	0	0
1235	1	1	0	0	0	0	0
1236	0	0	0	0	0	0	0
1237	0	0	0	0	0	0	0
1238	1	1	0	0	0	0	0
1239	0	0	0	0	0	0	0
1240	0	0	0	0	0	0	0
1241	1	0	0	0	1	0	0
1242	0	0	0	0	0	0	0
1243	1	0	0	0	0	1	0
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1245	1	1	0	0	0	0	0
1246	1	0	0	0	1	0	0
1247	0	0	0	0	0	0	0
1248	1	1	0	0	0	0	0
1249	0	0	0	0	0	0	0
1250	1	1	0	0	0	0	0
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1252	0	0	0	0	0	0	0
1253	1	0	0	0	0	0	0
2001	1	0	0	0	0	0	1
2002	0	0	0	0	0	0	0
2003	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0
2005	1	1	0	0	0	0	0
2006	1	0	0	0	1	0	0
2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0
2009	1	1	0	0	0	0	0
2010	1	0	0	0	1	0	0
2011	1	1	0	0	0	0	0
2012	1	1	0	0	0	0	0
2013	0	0	0	0	0	0	0
2014	1	1	0	0	0	0	0
2015	0	0	0	0	0	0	0

2016	0	0	0	0	0	0	0
2017	1	1	0	0	0	0	0
2018	0	0	0	0	0	0	0
2019	1	1	0	0	0	0	0
2020	0	0	0	0	0	0	0
2021	1	0	0	1	0	0	0
2022	1	1	0	0	0	0	0
2023	1	1	0	0	0	0	0
2024	1	0	1	0	0	0	0
2025	1	1	0	0	0	0	0
2026	0	0	0	0	0	0	0
2027	1	0	0	0	0	0	0
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2034	1	0	0	0	1	0	0
2035	0	0	0	0	0	0	0
2036	0	0	0	0	0	0	0
2037	0	0	0	0	0	0	0
2038	0	0	0	0	0	0	0
2039	1	1	0	0	0	0	0
2040	1	1	0	0	0	0	0
2041	0	0	0	0	0	0	0
2042	0	0	0	0	0	0	0
2043	1	1	0	0	0	0	0
2044	1	1	0	0	0	0	0
2045	1	0	0	0	0	0	0
2046	0	0	0	0	0	0	0
2047	1	1	0	0	0	0	0
2048	0	0	0	0	0	0	0
2049	1	0	0	0	1	0	0
2050	1	1	0	0	0	0	0
2051	1	1	0	0	0	0	0
2052	0	0	0	0	0	0	0
2053	0	0	0	0	0	0	0
2054	0	0	0	0	0	0	0
2055	1	1	0	0	0	0	0
2056	0	0	0	0	0	0	0
2057	0	0	0	0	0	0	0

2058	1	0	0	0	1	0	0
2059	1	1	0	0	0	0	0
2060	0	0	0	0	0	0	0
2061	0	0	0	0	0	0	0
2062	1	1	0	0	0	0	0
2063	1	1	0	0	0	0	0
2064	0	0	0	0	0	0	0
2065	1	1	0	0	0	0	0
2066	1	0	1	1	1	0	0
2067	1	1	0	0	0	0	0
2068	1	1	0	0	0	0	0
2069	0	0	0	0	0	0	0
2070	0	0	0	0	0	0	0
2071	0	0	0	0	0	0	0
2072	0	0	0	0	0	0	0
2073	0	0	0	0	0	0	0
2074	1	0	1	0	0	0	0
2075	0	0	0	0	0	0	0
2076	1	1	0	0	0	0	0
2077	1	1	0	0	0	0	0
2078	0	0	0	0	0	0	0
2079	1	0	0	0	1	0	0
2080	0	0	0	0	0	0	0
2081	1	1	0	0	0	0	0
2082	0	0	0	0	0	0	0
2083	1	1	0	0	0	0	0
2084	0	0	0	0	0	0	0
2085	0	0	0	0	0	0	0
2086	1	1	0	0	0	0	0
2087	0	0	0	0	0	0	0
2088	0	0	0	0	0	0	0
2089	0	0	0	0	0	0	0
2090	1	1	0	0	0	0	0
2091	0	0	0	0	0	0	0
2092	1	1	0	0	0	0	0
2093	1	0	0	0	1	0	0
2094	1	0	0	0	0	0	1
2095	0	0	0	0	0	0	0
2096	1	1	0	0	0	0	0
2097	0	0	0	0	0	0	0
2098	1	1	0	0	0	0	0
2099	0	0	0	0	0	0	0

2100	0	0	0	0	0	0	0
2101	0	0	0	0	0	0	0
2102	0	0	0	0	0	0	0
2103	1	1	0	0	0	0	0
2104	0	0	0	0	0	0	0
2105	0	0	0	0	0	0	0
2106	1	1	0	0	0	0	0
2107	0	0	0	0	0	0	0
2108	0	0	0	0	0	0	0
2109	1	1	0	0	0	0	0
2110	0	0	0	0	0	0	0
2111	0	0	0	0	0	0	0
2112	0	0	0	0	0	0	0
2113	1	0	0	0	0	0	0
2114	1	1	0	0	0	0	0
2115	1	0	0	0	1	0	0
2116	1	0	0	1	0	0	0
2117	0	0	0	0	0	0	0
2118	0	0	0	0	0	0	0
2119	1	1	0	0	0	0	0
2120	0	0	0	0	0	0	0
2121	1	1	0	0	0	0	0
2122	1	0	0	1	1	0	0
2123	1	1	0	0	0	0	0
2124	1	1	0	0	0	0	0
2125	0	0	0	0	0	0	0
2126	1	1	0	0	0	0	0
2127	1	1	0	0	0	0	0
2128	0	0	0	0	0	0	0
2129	0	0	0	0	0	0	0
2130	0	0	0	0	0	0	0
2131	1	0	0	1	0	0	0
2132	1	1	0	0	0	0	0
2133	0	0	0	0	0	0	0
2134	1	1	0	0	0	0	0
2135	0	0	0	0	0	0	0
2136	0	0	0	0	0	0	0
2137	1	0	0	0	1	0	0
2138	0	0	0	0	0	0	0
2139	0	0	0	0	0	0	0
2140	1	0	0	0	1	0	0
2141	0	0	0	0	0	0	0

2142	0	0	0	0	0	0	0
2143	0	0	0	0	0	0	0
2144	1	1	0	0	0	0	0
2145	1	0	0	1	0	0	0
2146	0	0	0	0	0	0	0
2147	0	0	0	0	0	0	0
2148	1	1	0	0	0	0	0
2149	0	0	0	0	0	0	0
2150	1	1	0	0	0	0	0
2151	0	0	0	0	0	0	0
2152	1	0	0	1	0	0	0
2153	1	0	0	1	0	0	0
2154	1	1	0	0	0	0	0
2155	0	0	0	0	0	0	0
2156	1	0	0	0	0	0	0
2157	1	1	0	0	0	0	0
2158	0	0	0	0	0	0	0
2159	0	0	0	0	0	0	0
2160	1	1	0	0	0	0	0
2161	1	1	0	0	0	0	0
2162	0	0	0	0	0	0	0
2163	0	0	0	0	0	0	0
2164	1	1	0	0	0	0	0
2165	1	1	0	0	0	0	0
2166	1	1	0	0	0	0	0
2167	0	0	0	0	0	0	0
2168	0	0	0	0	0	0	0
2169	1	1	0	0	0	0	0
2170	0	0	0	0	0	0	0
2171	0	0	0	0	0	0	0
2172	1	1	0	0	0	0	0
2173	0	0	0	0	0	0	0
2174	0	0	0	0	0	0	0
2175	1	1	0	0	0	0	0
2176	1	1	0	0	0	0	0
2177	1	1	0	0	0	0	0
2178	0	0	0	0	0	0	0
2179	1	0	0	0	1	0	0
2180	1	1	0	0	0	0	0
2181	1	1	0	0	0	0	0
2182	1	1	0	0	0	0	0
2183	0	0	0	0	0	0	0

2184	1	1	0	0	0	0	0
2185	1	1	0	0	0	0	0
2186	1	1	0	0	0	0	0
2187	1	1	0	0	0	0	0
2188	0	0	0	0	0	0	0
2189	0	0	0	0	0	0	0
2190	1	1	0	0	0	0	0
2191	0	0	0	0	0	0	0
2192	0	0	0	0	0	0	0
2193	1	1	0	0	0	0	0
2194	1	1	0	0	0	0	0
2195	1	0	0	0	0	0	0
2196	0	0	0	0	0	0	0
2197	1	0	0	0	0	0	1
2198	1	0	0	0	0	0	1
2199	1	0	0	1	0	0	0
2200	0	0	0	0	0	0	0
2201	1	0	0	0	0	0	0
2202	0	0	0	0	0	0	0
2203	1	0	0	0	1	0	0
2204	1	1	0	0	0	0	0
2205	0	0	0	0	0	0	0
2206	0	0	0	0	0	0	0
2207	1	1	0	0	0	0	0
2208	1	0	0	0	1	0	0
2209	0	0	0	0	0	0	0
2210	1	0	0	0	1	0	0
2211	1	1	0	0	0	0	0
2212	0	0	0	0	0	0	0
2213	0	0	0	0	0	0	0
2214	0	0	0	0	0	0	0
2215	0	0	0	0	0	0	0
2216	1	1	0	0	0	0	0

	Deductions for Casualty Losses or Other Involuntary Conversions						
			If No, Why Not?				
	Aware?	Used It?	Complicated	Too Small	N/A	Don't Want To	Other
IDNo	CLIC1	CLIC3	CLIC5	CLIC6	CLIC7	CLIC8	CLIC9
1001	1	0	0	0	0	0	0
1002	0	0	0	0	0	0	0
1003	0	0	0	0	0	0	0
1004	1	0	0	0	1	0	0
1005	1	0	0	0	1	0	0
1006	1	0	1	0	0	0	0
1007	1	0	0	0	1	0	0
1008	0	0	0	0	0	0	0
1009	0	0	0	0	0	0	0
1010	0	0	0	0	0	0	0
1011	1	0	0	0	0	0	1
1012	0	0	0	0	0	0	0
1013	1	0	0	0	0	0	1
1014	0	0	0	0	0	0	0

1015	0	0	0	0	0	0	0
1016	1	0	0	0	1	0	0
1017	1	1	0	0	0	0	0
1018	1	1	0	0	0	0	0
1019	1	0	0	0	0	0	0
1020	0	0	0	0	0	0	0
1021	0	0	0	0	0	0	0
1022	1	1	0	0	0	0	0
1023	0	0	0	0	0	0	0
1024	1	1	0	0	0	0	0
1025	0	0	0	0	0	0	0
1026	0	0	0	0	0	0	0
1027	1	0	0	1	0	0	0
1028	1	0	0	0	1	0	0
1029	1	1	0	0	0	0	0
1030	0	0	0	0	0	0	0
1031	1	0	0	0	0	0	1
1032	1	0	0	0	0	0	0
1033	1	0	0	0	0	0	1
1034	0	0	0	0	0	0	0
1035	1	1	0	0	0	0	0
1036	0	0	0	0	0	0	0
1037	1	1	0	0	0	0	0
1038	1	0	0	0	0	0	1
1039	1	1	0	0	0	0	0
1040	1	0	0	0	1	0	0
1041	1	0	0	0	0	0	1
1042	0	0	0	0	0	0	0
1043	1	0	0	0	0	0	1
1044	1	1	0	0	0	0	0
1045	0	0	0	0	0	0	0
1046	1	0	0	0	0	0	1
1047	0	0	0	0	0	0	0
1048	1	0	0	0	1	0	0
1049	0	0	0	0	0	0	0
1050	0	0	0	0	0	0	0
1051	1	0	0	0	0	0	1
1052	0	0	0	0	0	0	0
1053	0	0	0	0	0	0	0
1054	0	0	0	0	0	0	0
1055	1	1	0	0	0	0	0
1056	1	0	0	0	0	0	1

1057	0	0	0	0	0	0	0
1058	0	0	0	0	0	0	0
1059	1	1	0	0	0	0	0
1060	1	1	0	0	0	0	0
1061	0	0	0	0	0	0	0
1062	0	0	0	0	0	0	0
1063	1	0	0	0	1	0	0
1064	1	0	0	0	0	0	1
1065	0	0	0	0	0	0	0
1066	0	0	0	0	0	0	0
1067	0	0	0	0	0	0	0
1068	0	0	0	0	0	0	0
1069	1	0	0	0	1	0	0
1070	1	0	0	0	0	0	1
1071	1	0	0	0	1	0	0
1072	0	0	0	0	0	0	0
1073	0	0	0	0	0	0	0
1074	1	0	0	0	1	0	0
1075	1	1	0	0	0	0	0
1076	0	0	0	0	0	0	0
1077	0	0	0	0	0	0	0
1078	1	1	0	0	0	0	0
1079	1	0	0	0	0	0	1
1080	0	0	0	0	0	0	0
1081	0	0	0	0	0	0	0
1082	0	0	0	0	0	0	0
1083	0	0	0	0	0	0	0
1084	0	0	0	0	0	0	0
1085	0	0	0	0	0	0	0
1086	1	0	0	0	0	0	1
1087	1	0	1	0	0	0	0
1088	1	0	0	1	0	0	0
1089	1	0	0	0	0	1	0
1090	0	0	0	0	0	0	0
1091	1	0	0	0	1	0	0
1092	1	0	0	0	1	0	0
1093	1	1	0	0	0	0	0
1094	0	0	0	0	0	0	0
1095	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0
1097	0	0	0	0	0	0	0
1098	1	1	0	0	0	0	0

1099	1	0	0	0	1	0	0
1100	0	0	0	0	0	0	0
1101	1	0	0	0	1	0	0
1102	1	0	0	0	1	0	0
1103	0	0	0	0	0	0	0
1104	1	0	0	0	1	0	0
1105	1	0	0	1	0	0	0
1106	1	0	0	0	1	0	0
1107	1	0	0	1	0	0	0
1108	1	0	0	0	1	0	0
1109	1	0	0	1	0	0	0
1110	0	0	0	0	0	0	0
1111	1	0	0	1	0	0	0
1112	1	1	0	0	0	0	0
1113	1	0	0	1	0	0	0
1114	1	1	0	0	0	0	0
1115	0	0	0	0	0	0	0
1116	1	0	0	1	0	0	0
1117	0	0	0	0	0	0	0
1118	0	0	0	0	0	0	0
1119	0	0	0	0	0	0	0
1120	1	1	0	0	0	0	0
1121	1	1	0	0	0	0	0
1122	1	0	0	0	0	0	0
1123	0	0	0	0	0	0	0
1124	0	0	0	0	0	0	0
1125	0	0	0	0	0	0	0
1126	1	0	0	0	1	0	0
1127	1	0	0	1	0	0	0
1128	0	0	0	0	0	0	0
1129	1	0	0	0	0	0	1
1130	1	1	0	0	0	0	0
1131	1	0	0	0	0	0	0
1132	0	0	0	0	0	0	0
1133	1	0	0	0	1	0	0
1134	1	0	0	0	0	0	1
1135	0	0	0	0	0	0	0
1136	1	0	0	1	0	0	0
1137	0	0	0	0	0	0	0
1138	1	1	0	0	0	0	0
1139	0	0	0	0	0	0	0
1140	1	0	0	1	0	0	0

1141	0	0	0	0	0	0	0
1142	1	0	0	1	1	0	0
1143	1	0	0	0	1	0	0
1144	0	0	0	0	0	0	0
1145	1	0	0	0	0	0	0
1146	1	1	0	0	0	0	0
1147	0	0	0	0	0	0	0
1148	1	1	0	0	0	0	0
1149	0	0	0	0	0	0	0
1150	1	0	0	0	1	0	0
1151	1	1	0	0	0	0	0
1152	1	0	0	0	1	0	0
1153	1	1	0	0	0	0	0
1154	1	0	0	0	0	0	1
1155	0	0	0	0	0	0	0
1156	1	1	0	0	0	0	0
1157	1	1	0	0	0	0	0
1158	0	0	0	0	0	0	0
1159	0	0	0	0	0	0	0
1160	0	0	0	0	0	0	0
1161	1	0	0	0	1	0	0
1162	0	0	0	0	0	0	0
1163	0	0	0	0	0	0	0
1164	0	0	0	0	0	0	0
1165	0	0	0	0	0	0	0
1166	1	0	0	0	1	0	0
1167	0	0	0	0	0	0	0
1168	0	0	0	0	0	0	0
1169	1	1	0	0	0	0	0
1170	0	0	0	0	0	0	0
1171	1	0	0	0	1	0	0
1172	1	0	0	0	1	0	0
1173	1	0	0	0	0	0	0
1174	0	0	0	0	0	0	0
1175	1	0	0	0	1	0	0
1176	0	0	0	0	0	0	0
1177	1	0	0	0	1	0	0
1178	1	0	0	0	0	0	1
1179	1	0	0	0	0	0	1
1180	1	0	0	0	1	0	0
1181	0	0	0	0	0	0	0
1182	1	0	0	0	0	0	1

1183	0	0	0	0	0	0	0
1184	1	1	0	0	0	0	0
1185	1	1	0	0	0	0	0
1186	0	0	0	0	0	0	0
1187	0	0	0	0	0	0	0
1188	1	0	0	0	0	0	1
1189	1	0	0	0	1	0	0
1190	0	0	0	0	0	0	0
1191	1	0	0	1	0	0	0
1192	1	1	0	0	0	0	0
1193	0	0	0	0	0	0	0
1194	1	0	0	0	0	0	1
1195	1	0	0	0	1	0	0
1196	1	0	0	0	0	0	0
1197	0	0	0	0	0	0	0
1198	1	0	0	0	1	0	0
1199	1	0	0	1	0	0	0
1200	1	0	0	0	1	0	0
1201	0	0	0	0	0	0	0
1202	1	0	1	0	0	0	0
1203	1	0	0	0	0	1	0
1204	1	0	0	0	1	0	0
1205	1	0	0	0	0	0	1
1206	0	0	0	0	0	0	0
1207	0	0	0	0	0	0	0
1208	0	0	0	0	0	0	0
1209	1	1	0	0	0	0	0
1210	1	1	0	0	0	0	0
1211	0	0	0	0	0	0	0
1212	1	1	0	0	0	0	0
1213	1	0	0	0	1	0	0
1214	1	0	0	0	0	0	1
1215	1	0	0	0	1	0	0
1216	1	0	0	0	1	0	0
1217	0	0	0	0	0	0	0
1218	1	0	0	0	1	0	0
1219	1	0	0	0	1	0	0
1220	1	0	0	0	0	0	1
1221	0	0	0	0	0	0	0
1222	1	1	0	0	0	0	0
1223	0	0	0	0	0	0	0
1224	0	0	0	0	0	0	0

1225	1	0	0	0	1	0	0
1226	1	0	0	1	0	0	0
1227	0	0	0	0	0	0	0
1228	1	1	0	0	0	0	0
1229	1	0	0	0	1	0	0
1230	1	0	0	0	0	0	0
1231	1	0	0	0	0	0	1
1232	0	0	0	0	0	0	0
1233	0	0	0	0	0	0	0
1234	1	0	0	0	0	0	0
1235	0	0	0	0	0	0	0
1236	1	1	0	0	0	0	0
1237	0	0	0	0	0	0	0
1238	1	0	0	0	0	1	0
1239	1	1	0	0	0	0	0
1240	1	0	0	0	1	0	0
1241	1	0	0	0	1	0	0
1242	0	0	0	0	0	0	0
1243	1	0	0	0	0	0	1
1244	0	0	0	0	0	0	0
1245	1	1	0	0	0	0	0
1246	0	0	0	0	0	0	0
1247	0	0	0	0	0	0	0
1248	1	0	0	1	0	0	0
1249	0	0	0	0	0	0	0
1250	1	1	0	0	0	0	0
1251	0	0	0	0	0	0	0
1252	1	0	1	0	0	0	0
1253	1	0	0	0	0	0	0
2001	1	0	0	1	0	0	0
2002	1	1	0	0	0	0	0
2003	0	0	0	0	0	0	0
2004	1	0	0	0	0	0	0
2005	1	0	0	0	0	0	1
2006	1	0	0	0	1	0	0
2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0
2009	1	1	0	0	0	0	0
2010	1	1	0	0	0	0	0
2011	0	0	0	0	0	0	0
2012	1	0	0	0	1	0	0
2013	1	1	0	0	0	0	0

2014	1	0	0	0	0	0	0
2015	1	0	0	0	0	0	1
2016	0	0	0	0	0	0	0
2017	1	0	0	0	0	0	0
2018	0	0	0	0	0	0	0
2019	1	0	0	0	1	0	0
2020	1	0	0	0	0	0	1
2021	0	0	0	0	0	0	0
2022	1	1	0	0	0	0	0
2023	0	0	0	0	0	0	0
2024	1	0	1	0	0	0	0
2025	1	0	0	0	1	0	0
2026	0	0	0	0	0	0	0
2027	0	0	0	0	0	0	0
2028	1	0	0	0	0	0	1
2029	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0
2031	1	0	0	1	0	0	0
2032	1	0	0	1	0	0	0
2033	0	0	0	0	0	0	0
2034	1	0	0	0	1	0	0
2035	1	0	0	1	0	0	0
2036	1	0	0	0	1	0	0
2037	0	0	0	0	0	0	0
2038	0	0	0	0	0	0	0
2039	1	0	0	0	1	0	0
2040	1	0	0	0	0	0	0
2041	0	0	0	0	0	0	1
2042	1	1	0	0	0	0	0
2043	1	1	0	0	0	0	0
2044	0	0	0	0	0	0	0
2045	1	0	0	0	1	0	0
2046	0	0	0	0	0	0	0
2047	1	1	0	0	0	0	0
2048	0	0	0	0	0	0	0
2049	1	0	0	0	1	0	0
2050	1	1	0	0	0	0	0
2051	0	0	0	0	0	0	0
2052	1	0	0	1	0	0	0
2053	1	1	0	0	0	0	0
2054	0	0	0	0	0	0	0
2055	1	0	0	0	0	0	1

2056	1	0	1	0	0	0	0
2057	0	0	0	0	0	0	0
2058	1	0	0	0	1	0	0
2059	1	0	0	0	1	0	0
2060	1	0	0	1	0	0	0
2061	0	0	0	0	0	0	0
2062	1	0	0	0	0	0	0
2063	1	0	0	0	1	0	0
2064	0	0	0	0	0	0	0
2065	1	0	0	0	1	0	0
2066	1	1	0	0	0	0	0
2067	1	0	0	0	1	0	0
2068	0	0	0	0	0	0	0
2069	1	0	0	0	0	0	1
2070	0	0	0	0	0	0	0
2071	0	0	0	0	0	0	0
2072	1	0	0	0	1	0	0
2073	1	0	0	0	0	0	1
2074	1	0	1	0	0	0	0
2075	0	0	0	0	0	0	0
2076	1	0	0	0	0	0	1
2077	1	0	0	0	1	0	0
2078	0	0	0	0	0	0	0
2079	1	0	0	0	0	0	1
2080	0	0	0	0	0	0	0
2081	1	0	0	0	0	0	0
2082	1	0	0	0	0	0	1
2083	1	0	0	0	1	0	0
2084	0	0	0	0	0	0	0
2085	0	0	0	0	0	0	0
2086	1	0	0	0	0	0	0
2087	0	0	0	0	0	0	0
2088	0	0	0	0	0	0	0
2089	0	0	0	0	0	0	0
2090	1	0	0	0	1	0	0
2091	0	0	0	0	0	0	0
2092	1	0	0	0	1	0	0
2093	1	1	0	0	0	0	0
2094	1	0	0	0	0	0	1
2095	1	0	0	0	0	0	1
2096	1	0	0	0	1	0	0
2097	0	0	0	0	0	0	0

2098	1	0	0	0	0	1	0
2099	1	0	0	1	0	0	0
2100	0	0	0	0	0	0	0
2101	1	1	0	0	0	0	0
2102	1	0	0	0	1	0	0
2103	1	0	0	0	0	0	1
2104	0	0	0	0	0	0	0
2105	0	0	0	0	0	0	0
2106	1	1	0	0	0	0	0
2107	0	0	0	0	0	0	0
2108	1	0	0	1	0	0	0
2109	1	0	0	0	0	1	0
2110	0	0	0	0	0	0	0
2111	0	0	0	0	0	0	0
2112	0	0	0	0	0	0	0
2113	1	0	0	0	0	0	0
2114	1	0	0	0	1	0	0
2115	1	0	0	0	1	0	0
2116	1	0	0	0	1	0	0
2117	0	0	0	0	0	0	0
2118	0	0	0	0	0	0	0
2119	1	0	0	0	1	0	0
2120	0	0	0	0	0	0	0
2121	1	1	0	0	0	0	0
2122	1	0	0	0	1	0	0
2123	0	0	0	0	0	0	0
2124	1	0	0	0	1	0	0
2125	1	1	0	0	0	0	0
2126	1	0	0	0	0	0	1
2127	1	0	0	0	0	0	1
2128	1	0	0	0	0	0	1
2129	0	0	0	0	0	0	0
2130	1	0	0	0	0	0	1
2131	1	0	0	0	1	0	0
2132	1	0	0	0	0	0	0
2133	0	0	0	0	0	0	0
2134	1	0	0	0	1	0	0
2135	1	0	0	0	1	0	0
2136	1	0	0	0	1	0	0
2137	1	0	0	0	0	0	1
2138	0	0	0	0	0	0	0
2139	1	0	0	1	0	0	0

2140	1	0	0	0	1	0	0
2141	0	0	0	0	0	0	0
2142	0	0	0	0	0	0	0
2143	0	0	0	0	0	0	0
2144	1	0	0	0	0	0	1
2145	1	0	0	0	0	0	1
2146	0	0	0	0	0	0	0
2147	0	0	0	0	0	0	0
2148	1	0	0	1	0	0	0
2149	1	0	0	0	1	0	0
2150	1	0	1	0	0	0	0
2151	0	0	0	0	0	0	0
2152	1	0	1	1	0	0	0
2153	1	0	0	0	1	0	0
2154	1	0	0	0	0	0	0
2155	0	0	0	0	0	0	0
2156	1	0	0	0	0	0	0
2157	1	0	0	1	0	0	0
2158	0	0	0	0	0	0	0
2159	1	0	0	0	1	0	0
2160	0	0	0	0	0	0	0
2161	1	0	0	0	1	0	0
2162	1	0	0	1	0	0	0
2163	0	0	0	0	0	0	0
2164	1	0	0	0	0	0	1
2165	0	0	0	0	0	0	0
2166	1	0	0	0	0	0	0
2167	0	0	0	0	0	0	0
2168	0	0	0	0	0	0	0
2169	1	0	0	0	0	0	1
2170	0	0	0	0	0	0	0
2171	1	0	0	0	1	0	0
2172	1	0	1	0	0	0	0
2173	0	0	0	0	0	0	0
2174	0	0	0	0	0	0	0
2175	0	0	0	0	0	0	0
2176	0	0	0	0	0	0	0
2177	0	0	0	0	0	0	0
2178	0	0	0	0	0	0	0
2179	0	0	0	0	0	0	0
2180	1	0	0	0	1	0	0
2181	1	0	0	0	0	0	0

2182	0	0	0	0	0	0	0
2183	0	0	0	0	0	0	0
2184	0	0	0	0	0	0	0
2185	1	1	0	0	0	0	0
2186	1	0	0	0	1	0	0
2187	1	0	0	0	1	0	0
2188	1	0	0	0	1	0	0
2189	1	1	0	0	0	0	0
2190	1	0	0	1	0	0	0
2191	0	0	0	0	0	0	0
2192	0	0	0	0	0	0	0
2193	0	0	0	0	0	0	0
2194	0	0	0	0	0	0	0
2195	0	0	0	0	0	0	0
2196	1	0	0	0	1	0	0
2197	1	1	0	0	0	0	0
2198	0	0	0	0	0	0	0
2199	1	0	0	1	0	0	0
2200	1	1	0	0	0	0	0
2201	1	0	0	0	1	0	0
2202	1	0	0	0	0	0	1
2203	1	0	0	0	1	0	0
2204	0	0	0	0	0	0	0
2205	0	0	0	0	0	0	0
2206	1	1	0	0	0	0	0
2207	1	0	1	0	0	0	0
2208	1	0	0	0	1	0	0
2209	0	0	0	0	0	0	0
2210	1	0	0	0	0	0	1
2211	1	1	0	0	0	0	0
2212	0	0	0	0	0	0	0
2213	0	0	0	0	0	0	0
2214	1	0	0	0	1	0	0
2215	1	1	0	0	0	0	0
2216	1	0	0	0	1	0	0

	Reforestation Tax Credit						
			If No, Why Not?				
	Aware?	Used It?	Complicated	Too Small	N/A	Don't Want To	Other
IDNo	RTC1	RTC3	RTC5	RTC6	RTC7	RTC8	RTC9
1001	0	0	0	0	0	0	0
1002	1	1	0	0	0	0	0
1003	0	0	0	0	0	0	0
1004	1	0	0	0	1	0	0
1005	0	0	0	0	0	0	0
1006	0	0	0	0	0	0	0
1007	0	0	0	0	0	0	0
1008	0	0	0	0	0	0	0
1009	1	1	0	0	0	0	0
1010	1	1	0	0	0	0	0
1011	1	1	0	0	0	0	0
1012	0	0	0	0	0	0	0

1013	1	1	0	0	0	0	0
1014	0	0	0	0	0	0	0
1015	0	0	0	0	0	0	0
1016	0	0	0	0	0	0	0
1017	1	0	0	0	1	0	0
1018	1	1	0	0	0	0	0
1019	1	1	0	0	0	0	0
1020	0	0	0	0	0	0	0
1021	0	0	0	0	0	0	0
1022	1	1	0	0	0	0	0
1023	0	0	0	0	0	0	0
1024	1	1	0	0	0	0	0
1025	0	0	0	0	0	0	0
1026	0	0	0	0	0	0	0
1027	1	1	0	0	0	0	0
1028	0	0	0	0	0	0	0
1029	1	1	0	0	0	0	0
1030	1	1	0	0	0	0	0
1031	1	1	0	0	0	0	0
1032	1	1	0	0	0	0	0
1033	1	0	0	0	0	0	1
1034	1	0	0	0	1	0	0
1035	1	1	0	0	0	0	0
1036	0	0	0	0	0	0	0
1037	1	1	0	0	0	0	0
1038	1	1	0	0	0	0	0
1039	0	0	0	0	0	0	0
1040	1	0	0	0	0	0	0
1041	1	1	0	0	0	0	0
1042	0	0	0	0	0	0	0
1043	1	1	0	0	0	0	0
1044	1	1	0	0	0	0	0
1045	0	0	0	0	0	0	0
1046	1	1	0	0	0	0	0
1047	0	0	0	0	0	0	0
1048	1	1	0	0	0	0	0
1049	0	0	0	0	0	0	0
1050	0	0	0	0	0	0	0
1051	1	1	0	0	0	0	0
1052	0	0	0	0	0	0	0
1053	1	1	0	0	0	0	0
1054	0	0	0	0	0	0	0

1055	0	0	0	0	0	0	0
1056	1	1	0	0	0	0	0
1057	0	0	0	0	0	0	0
1058	0	0	0	0	0	0	0
1059	0	0	0	0	0	0	0
1060	0	0	0	0	0	0	0
1061	0	0	0	0	0	0	0
1062	0	0	0	0	0	0	0
1063	0	0	0	0	0	0	0
1064	1	1	0	0	0	0	0
1065	0	0	0	0	0	0	0
1066	0	0	0	0	0	0	0
1067	1	0	0	1	0	0	0
1068	0	0	0	0	0	0	0
1069	1	0	0	0	1	0	0
1070	1	0	0	1	0	0	0
1071	1	1	0	0	0	0	0
1072	0	0	0	0	0	0	0
1073	0	0	0	0	0	0	0
1074	0	0	0	0	0	0	0
1075	1	1	0	0	0	0	0
1076	0	0	0	0	0	0	0
1077	1	0	0	1	0	0	0
1078	1	1	0	0	0	0	0
1079	1	1	0	0	0	0	0
1080	0	0	0	0	0	0	0
1081	1	0	0	0	1	0	0
1082	0	0	0	0	0	0	0
1083	0	0	0	0	0	0	0
1084	0	0	0	0	0	0	0
1085	0	0	0	0	0	0	0
1086	1	1	0	0	0	0	0
1087	1	1	0	0	0	0	0
1088	1	1	0	0	0	0	0
1089	0	0	0	0	0	0	0
1090	0	0	0	0	0	0	0
1091	1	1	0	0	0	0	0
1092	1	1	0	0	0	0	0
1093	1	1	0	0	0	0	0
1094	0	0	0	0	0	0	0
1095	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0

1097	0	0	0	0	0	0	0
1098	1	1	0	0	0	0	0
1099	1	1	0	0	0	0	0
1100	1	1	0	0	0	0	0
1101	1	0	0	0	1	0	0
1102	0	0	0	0	0	0	0
1103	1	1	0	0	0	0	0
1104	1	0	0	0	0	0	1
1105	0	0	0	0	0	0	0
1106	1	1	0	0	0	0	0
1107	1	0	0	1	0	0	0
1108	1	1	0	0	0	0	0
1109	1	0	0	1	0	0	0
1110	0	0	0	0	0	0	0
1111	1	1	0	0	0	0	0
1112	1	0	0	0	0	0	1
1113	1	0	0	0	0	0	1
1114	1	0	0	0	0	0	1
1115	0	0	0	0	0	0	0
1116	1	0	0	1	0	0	0
1117	0	0	0	0	0	0	0
1118	0	0	0	0	0	0	0
1119	0	0	0	0	0	0	0
1120	1	1	0	0	0	0	0
1121	1	1	0	0	0	0	0
1122	1	1	0	0	0	0	0
1123	1	0	0	0	1	0	0
1124	0	0	0	0	0	0	0
1125	0	0	0	0	0	0	0
1126	1	1	0	0	0	0	0
1127	1	1	0	0	0	0	0
1128	0	0	0	0	0	0	0
1129	1	1	0	0	0	0	0
1130	1	1	0	0	0	0	0
1131	1	1	0	0	0	0	0
1132	1	0	0	1	0	0	0
1133	1	1	0	0	0	0	0
1134	1	1	0	0	0	0	0
1135	1	1	0	0	0	0	0
1136	1	0	0	1	0	0	0
1137	1	1	0	0	0	0	0
1138	0	0	0	0	0	0	0

1139	0	0	0	0	0	0	0
1140	1	1	0	0	0	0	0
1141	0	0	0	0	0	0	0
1142	0	0	0	0	0	0	0
1143	1	0	0	0	1	0	0
1144	0	0	0	0	0	0	0
1145	1	0	0	0	0	0	0
1146	1	1	0	0	0	0	0
1147	0	0	0	0	0	0	0
1148	1	1	0	0	0	0	0
1149	1	0	0	0	0	0	1
1150	1	1	0	0	0	0	0
1151	1	1	0	0	0	0	0
1152	1	1	0	0	0	0	0
1153	1	1	0	0	0	0	0
1154	0	0	0	0	0	0	0
1155	0	0	0	0	0	0	0
1156	1	1	0	0	0	0	0
1157	1	0	0	0	0	1	0
1158	1	1	0	0	0	0	0
1159	0	0	0	0	0	0	0
1160	0	0	0	0	0	0	0
1161	1	1	0	0	0	0	0
1162	0	0	0	0	0	0	0
1163	0	0	0	0	0	0	0
1164	1	1	0	0	0	0	0
1165	0	0	0	0	0	0	0
1166	1	0	0	1	0	0	0
1167	0	0	0	0	0	0	0
1168	1	0	0	1	0	0	0
1169	1	1	0	0	0	0	0
1170	1	1	0	0	0	0	0
1171	0	0	0	0	0	0	0
1172	0	0	0	0	0	0	0
1173	1	1	0	0	0	0	0
1174	0	0	0	0	0	0	0
1175	1	1	0	0	0	0	0
1176	1	0	0	0	1	0	0
1177	0	0	0	0	0	0	0
1178	1	1	0	0	0	0	0
1179	0	0	0	0	0	0	0
1180	1	1	0	0	0	0	0

1181	1	1	0	0	0	0	0
1182	1	0	0	0	0	1	0
1183	0	0	0	0	0	0	0
1184	1	1	0	0	0	0	0
1185	1	1	0	0	0	0	0
1186	0	0	0	0	0	0	0
1187	0	0	0	0	0	0	0
1188	0	0	0	0	0	0	0
1189	0	0	0	0	0	0	0
1190	0	0	0	0	0	0	0
1191	1	1	0	0	0	0	0
1192	1	1	0	0	0	0	0
1193	0	0	0	0	0	0	0
1194	1	1	0	0	0	0	0
1195	1	1	0	0	0	0	0
1196	1	1	0	0	0	0	0
1197	1	1	0	0	0	0	0
1198	1	1	0	0	0	0	0
1199	1	1	0	0	0	0	0
1200	1	1	0	0	0	0	0
1201	0	0	0	0	0	0	0
1202	1	1	0	0	0	0	0
1203	0	0	0	0	0	0	0
1204	1	1	0	0	0	0	0
1205	1	1	0	0	0	0	0
1206	1	1	0	0	0	0	0
1207	0	0	0	0	0	0	0
1208	0	0	0	0	0	0	0
1209	1	0	0	0	0	0	1
1210	0	0	0	0	0	0	0
1211	0	0	0	0	0	0	0
1212	1	0	0	0	0	0	0
1213	1	0	0	0	1	0	0
1214	1	1	0	0	0	0	0
1215	1	1	0	0	0	0	0
1216	0	0	0	0	0	0	0
1217	0	0	0	0	0	0	0
1218	1	1	0	0	0	0	0
1219	1	0	0	0	0	0	1
1220	1	1	0	0	0	0	0
1221	0	0	0	0	0	0	0
1222	0	0	0	0	0	0	0

1223	0	0	0	0	0	0	0
1224	0	0	0	0	0	0	0
1225	1	0	0	0	1	0	0
1226	0	0	0	0	0	0	0
1227	0	0	0	0	0	0	0
1228	1	1	0	0	0	0	0
1229	1	1	0	0	0	0	0
1230	1	1	0	0	0	0	0
1231	1	1	0	0	0	0	0
1232	1	1	0	0	0	0	0
1233	0	0	0	0	0	0	0
1234	0	0	0	0	0	0	0
1235	1	1	0	0	0	0	0
1236	1	1	0	0	0	0	0
1237	1	1	0	0	0	0	0
1238	1	1	0	0	0	0	0
1239	0	0	0	0	0	0	0
1240	0	0	0	0	0	0	0
1241	1	0	0	0	1	0	0
1242	0	0	0	0	0	0	0
1243	1	1	0	0	0	0	0
1244	0	0	0	0	0	0	0
1245	0	0	0	0	0	0	0
1246	1	1	0	0	0	0	0
1247	0	0	0	0	0	0	0
1248	0	0	0	0	0	0	0
1249	0	0	0	0	0	0	0
1250	1	0	0	0	1	0	0
1251	0	0	0	0	0	0	0
1252	0	0	0	0	0	0	0
1253	1	1	0	0	0	0	0
2001	1	1	0	0	0	0	0
2002	0	0	0	0	0	0	0
2003	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0
2006	1	1	0	0	0	0	0
2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0
2009	1	1	0	0	0	0	0
2010	1	0	0	0	0	0	1
2011	0	0	0	0	0	0	0

2012	1	1	0	0	0	0	0
2013	0	0	0	0	0	0	0
2014	1	1	0	0	0	0	0
2015	1	1	0	0	0	0	0
2016	0	0	0	0	0	0	0
2017	1	1	0	0	0	0	0
2018	0	0	0	0	0	0	0
2019	1	1	0	0	0	0	0
2020	0	0	0	0	0	0	0
2021	1	1	0	0	0	0	0
2022	1	1	0	0	0	0	0
2023	0	0	0	0	0	0	0
2024	1	1	0	0	0	0	0
2025	1	1	0	0	0	0	0
2026	1	1	0	0	0	0	0
2027	1	1	0	0	0	0	0
2028	1	1	0	0	0	0	0
2029	1	1	0	0	0	0	0
2030	0	0	0	0	0	0	0
2031	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0
2035	1	0	0	1	0	0	0
2036	0	0	0	0	0	0	0
2037	0	0	0	0	0	0	0
2038	0	0	0	0	0	0	0
2039	1	1	0	0	0	0	0
2040	1	1	0	0	0	0	0
2041	0	0	0	0	0	0	0
2042	1	1	0	0	0	0	0
2043	1	1	0	0	0	0	0
2044	1	1	0	0	0	0	0
2045	0	0	0	0	0	0	0
2046	0	0	0	0	0	0	0
2047	1	1	0	0	0	0	0
2048	0	0	0	0	0	0	0
2049	1	1	0	0	0	0	0
2050	1	1	0	0	0	0	0
2051	1	0	0	0	0	0	0
2052	0	0	0	0	0	0	0
2053	1	1	0	0	0	0	0

2054	0	0	0	0	0	0	0
2055	1	1	0	0	0	0	0
2056	1	0	0	0	0	0	1
2057	0	0	0	0	0	0	0
2058	1	1	0	0	0	0	0
2059	1	1	0	0	0	0	0
2060	1	0	0	1	0	0	0
2061	0	0	0	0	0	0	0
2062	1	1	0	0	0	0	0
2063	1	1	0	0	0	0	0
2064	0	0	0	0	0	0	0
2065	1	1	0	0	0	0	0
2066	1	0	0	0	1	0	0
2067	1	1	0	0	0	0	0
2068	1	1	0	0	0	0	0
2069	0	0	0	0	0	0	0
2070	0	0	0	0	0	0	0
2071	1	0	1	0	1	0	0
2072	0	0	0	0	0	0	0
2073	0	0	0	0	0	0	0
2074	1	1	0	0	0	0	0
2075	0	0	0	0	0	0	0
2076	1	1	0	0	0	0	0
2077	1	1	0	0	0	0	0
2078	1	1	0	0	0	0	0
2079	1	1	0	0	0	0	0
2080	0	0	0	0	0	0	0
2081	1	1	0	0	0	0	0
2082	0	0	0	0	0	0	0
2083	1	1	0	0	0	0	0
2084	1	1	0	0	0	0	0
2085	0	0	0	0	0	0	0
2086	0	0	0	0	0	0	0
2087	0	0	0	0	0	0	0
2088	1	0	0	0	1	0	0
2089	1	1	0	0	0	0	0
2090	1	1	0	0	0	0	0
2091	0	0	0	0	0	0	0
2092	1	1	0	0	0	0	0
2093	1	0	0	0	1	0	0
2094	0	0	0	0	0	0	0
2095	1	1	0	0	0	0	0

2096	1	1	0	0	0	0	0
2097	1	1	0	0	0	0	0
2098	1	1	0	0	0	0	0
2099	1	1	0	0	0	0	0
2100	0	0	0	0	0	0	0
2101	0	0	0	0	0	0	0
2102	1	1	0	0	0	0	0
2103	1	1	0	0	0	0	0
2104	0	0	0	0	0	0	0
2105	0	0	0	0	0	0	0
2106	0	0	0	0	0	0	0
2107	1	0	0	0	0	0	0
2108	1	0	0	0	1	0	0
2109	1	1	0	0	0	0	0
2110	0	0	0	0	0	0	0
2111	0	0	0	0	0	0	0
2112	0	0	0	0	0	0	0
2113	1	1	0	0	0	0	0
2114	1	0	0	0	0	0	1
2115	1	1	0	0	0	0	0
2116	1	1	0	0	0	0	0
2117	0	0	0	0	0	0	0
2118	0	0	0	0	0	0	0
2119	1	1	0	0	0	0	0
2120	0	0	0	0	0	0	0
2121	1	1	0	0	0	0	0
2122	0	0	0	0	0	0	0
2123	0	0	0	0	0	0	0
2124	1	0	0	0	1	0	0
2125	0	0	0	0	0	0	0
2126	1	1	0	0	0	0	0
2127	1	1	0	0	0	0	0
2128	0	0	0	0	0	0	0
2129	0	0	0	0	0	0	0
2130	0	0	0	0	0	0	0
2131	1	1	0	0	0	0	0
2132	1	1	0	0	0	0	0
2133	0	0	0	0	0	0	0
2134	1	1	0	0	0	0	0
2135	1	0	0	1	0	0	0
2136	0	0	0	0	0	0	0
2137	1	1	0	0	0	0	0

2138	0	0	0	0	0	0	0
2139	1	0	0	1	0	0	0
2140	0	0	0	0	0	0	0
2141	1	1	0	0	0	0	0
2142	0	0	0	0	0	0	0
2143	1	1	0	0	0	0	0
2144	1	1	0	0	0	0	0
2145	1	1	0	0	0	0	0
2146	0	0	0	0	0	0	0
2147	0	0	0	0	0	0	0
2148	1	1	0	0	0	0	0
2149	0	0	0	0	0	0	0
2150	1	1	0	0	0	0	0
2151	0	0	0	0	0	0	0
2152	1	1	0	0	0	0	0
2153	1	1	0	0	0	0	0
2154	1	1	0	0	0	0	0
2155	0	0	0	0	0	0	0
2156	0	0	0	0	0	0	0
2157	0	0	0	0	0	0	0
2158	1	1	0	0	0	0	0
2159	0	0	0	0	0	0	0
2160	1	1	0	0	0	0	0
2161	1	1	0	0	0	0	0
2162	0	0	0	0	0	0	0
2163	0	0	0	0	0	0	0
2164	1	1	0	0	0	0	0
2165	1	1	0	0	0	0	0
2166	1	0	0	0	0	0	0
2167	0	0	0	0	0	0	0
2168	0	0	0	0	0	0	0
2169	0	0	0	0	0	0	0
2170	0	0	0	0	0	0	0
2171	0	0	0	0	0	0	0
2172	1	1	0	0	0	0	0
2173	0	0	0	0	0	0	0
2174	0	0	0	0	0	0	0
2175	0	0	0	0	0	0	0
2176	0	0	0	0	0	0	0
2177	0	0	0	0	0	0	0
2178	0	0	0	0	0	0	0
2179	0	0	0	0	0	0	0

2180	1	1	0	0	0	0	0
2181	1	1	0	0	0	0	0
2182	0	0	0	0	0	0	0
2183	0	0	0	0	0	0	0
2184	0	0	0	0	0	0	0
2185	1	1	0	0	0	0	0
2186	1	1	0	0	0	0	0
2187	1	1	0	0	0	0	0
2188	0	0	0	0	0	0	0
2189	0	0	0	0	0	0	0
2190	1	1	0	0	0	0	0
2191	1	1	0	0	0	0	0
2192	0	0	0	0	0	0	0
2193	1	0	0	0	1	0	0
2194	1	1	0	0	0	0	0
2195	0	0	0	0	0	0	0
2196	1	1	0	0	0	0	0
2197	0	0	0	0	0	0	0
2198	1	1	0	0	0	0	0
2199	1	0	0	1	0	0	0
2200	1	1	0	0	0	0	0
2201	1	1	0	0	0	0	0
2202	0	0	0	0	0	0	0
2203	0	0	0	0	0	0	0
2204	0	0	0	0	0	0	0
2205	0	0	0	0	0	0	0
2206	0	0	0	0	0	0	0
2207	1	1	0	0	0	0	0
2208	1	1	0	0	0	0	0
2209	0	0	0	0	0	0	0
2210	1	1	0	0	0	0	0
2211	1	1	0	0	0	0	0
2212	0	0	0	0	0	0	0
2213	0	0	0	0	0	0	0
2214	1	0	0	1	0	0	0
2215	1	0	0	0	0	0	1
2216	1	1	0	0	0	0	0

	Amortization of Reforestation Expenses						
			If No, Why Not?				
	Aware?	Used It?	Complicated	Too Small	N/A	Don't Want To	Other
IDNo	ARE1	ARE3	ARE5	ARE6	ARE7	ARE8	ARE9
1001	0	0	0	0	0	0	0
1002	1	1	0	0	0	0	0
1003	0	0	0	0	0	0	0
1004	0	0	0	0	0	0	0
1005	0	0	0	0	0	0	0
1006	0	0	0	0	0	0	0
1007	0	0	0	0	0	0	0
1008	0	0	0	0	0	0	0
1009	1	1	0	0	0	0	0
1010	0	0	0	0	0	0	0

1011	1	1	0	0	0	0	0
1012	0	0	0	0	0	0	0
1013	1	1	0	0	0	0	0
1014	0	0	0	0	0	0	0
1015	0	0	0	0	0	0	0
1016	0	0	0	0	0	0	0
1017	1	0	0	0	1	0	0
1018	1	1	0	0	0	0	0
1019	1	1	0	0	0	0	0
1020	0	0	0	0	0	0	0
1021	0	0	0	0	0	0	0
1022	1	1	0	0	0	0	0
1023	0	0	0	0	0	0	0
1024	1	1	0	0	0	0	0
1025	0	0	0	0	0	0	0
1026	0	0	0	0	0	0	0
1027	0	0	0	0	0	0	0
1028	1	1	0	0	0	0	0
1029	1	1	0	0	0	0	0
1030	0	0	0	0	0	0	0
1031	1	1	0	0	0	0	0
1032	1	1	0	0	0	0	0
1033	0	1	0	0	0	0	0
1034	0	0	0	0	0	0	0
1035	1	1	0	0	0	0	0
1036	0	0	0	0	0	0	0
1037	1	1	0	0	0	0	0
1038	1	1	0	0	0	0	0
1039	1	1	0	0	0	0	0
1040	1	0	0	0	0	0	0
1041	1	1	0	0	0	0	0
1042	0	0	0	0	0	0	0
1043	1	0	0	0	0	0	1
1044	1	1	0	0	0	0	0
1045	0	0	0	0	0	0	0
1046	1	0	0	0	1	0	0
1047	0	0	0	0	0	0	0
1048	1	1	0	0	0	0	0
1049	0	0	0	0	0	0	0
1050	0	0	0	0	0	0	0
1051	1	1	0	0	0	0	0
1052	0	0	0	0	0	0	0

1053	1	1	0	0	0	0	0
1054	0	0	0	0	0	0	0
1055	0	0	0	0	0	0	0
1056	1	1	0	0	0	0	0
1057	1	1	0	0	0	0	0
1058	0	0	0	0	0	0	0
1059	0	0	0	0	0	0	0
1060	0	0	0	0	0	0	0
1061	0	0	0	0	0	0	0
1062	0	0	0	0	0	0	0
1063	0	0	0	0	0	0	0
1064	1	1	0	0	0	0	0
1065	0	0	0	0	0	0	0
1066	0	0	0	0	0	0	0
1067	1	1	0	0	0	0	0
1068	0	0	0	0	0	0	0
1069	1	0	0	0	1	0	0
1070	1	0	0	1	0	0	0
1071	1	1	0	0	0	0	0
1072	0	0	0	0	0	0	0
1073	0	0	0	0	0	0	0
1074	0	0	0	0	0	0	0
1075	1	1	0	0	0	0	0
1076	0	0	0	0	0	0	0
1077	0	0	0	0	0	0	0
1078	1	1	0	0	0	0	0
1079	1	1	0	0	0	0	0
1080	0	0	0	0	0	0	0
1081	0	0	0	0	0	0	0
1082	0	0	0	0	0	0	0
1083	0	0	0	0	0	0	0
1084	0	0	0	0	0	0	0
1085	0	0	0	0	0	0	0
1086	1	1	0	0	0	0	0
1087	1	1	0	0	0	0	0
1088	1	1	0	0	0	0	0
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1090	0	0	0	0	0	0	0
1091	1	1	0	0	0	0	0
1092	1	1	0	0	0	0	0
1093	1	1	0	0	0	0	0
1094	0	0	0	0	0	0	0

1095	0	0	0	0	0	0	0
1096	1	1	0	0	0	0	0
1097	1	1	0	0	0	0	0
1098	1	1	0	0	0	0	0
1099	1	1	0	0	0	0	0
1100	1	1	0	0	0	0	0
1101	1	0	0	0	1	0	0
1102	0	0	0	0	0	0	0
1103	1	1	0	0	0	0	0
1104	1	0	0	0	0	0	1
1105	1	1	0	0	0	0	0
1106	1	1	0	0	0	0	0
1107	1	0	0	1	0	0	0
1108	1	1	0	0	0	0	0
1109	1	0	0	1	0	0	0
1110	0	0	0	0	0	0	0
1111	1	1	0	0	0	0	0
1112	1	0	0	0	0	0	1
1113	1	0	0	0	0	0	1
1114	1	0	0	0	0	0	1
1115	0	0	0	0	0	0	0
1116	1	0	0	0	0	0	0
1117	0	0	0	0	0	0	0
1118	0	0	0	0	0	0	0
1119	0	0	0	0	0	0	0
1120	1	0	0	0	1	0	0
1121	1	1	0	0	0	0	0
1122	1	1	0	0	0	0	0
1123	0	0	0	0	0	0	0
1124	0	0	0	0	0	0	0
1125	0	0	0	0	0	0	0
1126	1	1	0	0	0	0	0
1127	1	1	0	0	0	0	0
1128	0	0	0	0	0	0	0
1129	1	1	0	0	0	0	0
1130	0	0	0	0	0	0	0
1131	1	1	0	0	0	0	0
1132	1	0	0	1	0	0	0
1133	1	1	0	0	0	0	0
1134	1	0	0	0	0	0	0
1135	0	0	0	0	0	0	0
1136	1	0	0	0	1	0	0

1137	1	1	0	0	0	0	0
1138	1	1	0	0	0	0	0
1139	0	0	0	0	0	0	0
1140	0	0	0	0	0	0	0
1141	0	0	0	0	0	0	0
1142	0	0	0	0	0	0	0
1143	0	0	0	0	0	0	0
1144	0	0	0	0	0	0	0
1145	1	0	0	0	0	0	0
1146	1	1	0	0	0	0	0
1147	0	0	0	0	0	0	0
1148	1	1	0	0	0	0	0
1149	1	1	0	0	0	0	0
1150	1	1	0	0	0	0	0
1151	1	1	0	0	0	0	0
1152	1	1	0	0	0	0	0
1153	1	0	0	0	0	0	0
1154	0	0	0	0	0	0	0
1155	0	0	0	0	0	0	0
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1163	0	0	0	0	0	0	0
1164	1	1	0	0	0	0	0
1165	0	0	0	0	0	0	0
1166	1	0	0	1	0	0	0
1167	0	0	0	0	0	0	0
1168	0	0	0	0	0	0	0
1169	1	1	0	0	0	0	0
1170	1	1	0	0	0	0	0
1171	0	0	0	0	0	0	0
1172	1	0	0	0	1	0	0
1173	1	1	0	0	0	0	0
1174	0	0	0	0	0	0	0
1175	1	1	0	0	0	0	0
1176	0	0	0	0	0	0	0
1177	0	0	0	0	0	0	0
1178	1	0	0	0	0	0	1

1179	0	0	0	0	0	0	0
1180	1	1	0	0	0	0	0
1181	1	1	0	0	0	0	0
1182	1	0	0	0	0	0	0
1183	0	0	0	0	0	0	0
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1185	1	1	0	0	0	0	0
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1192	1	1	0	0	0	0	0
1193	1	0	0	0	0	0	1
1194	1	1	0	0	0	0	0
1195	1	1	0	0	0	0	0
1196	1	0	0	0	0	0	0
1197	1	1	0	0	0	0	0
1198	1	1	0	0	0	0	0
1199	1	0	0	0	1	0	0
1200	1	1	0	0	0	0	0
1201	0	0	0	0	0	0	0
1202	0	0	0	0	0	0	0
1203	1	0	0	0	1	0	0
1204	1	1	0	0	0	0	0
1205	1	1	0	0	0	0	0
1206	1	1	0	0	0	0	0
1207	0	0	0	0	0	0	0
1208	0	0	0	0	0	0	0
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1212	0	0	0	0	0	0	0
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1215	1	1	0	0	0	0	0
1216	1	1	0	0	0	0	0
1217	0	0	0	0	0	0	0
1218	1	1	0	0	0	0	0
1219	1	0	0	0	0	0	1
1220	1	1	0	0	0	0	0

1221	0	0	0	0	0	0	0
1222	1	1	0	0	0	0	0
1223	0	0	0	0	0	0	0
1224	0	0	0	0	0	0	0
1225	1	0	0	0	1	0	0
1226	0	0	0	0	0	0	0
1227	0	0	0	0	0	0	0
1228	1	1	0	0	0	0	0
1229	1	1	0	0	0	0	0
1230	1	1	0	0	0	0	0
1231	1	1	0	0	0	0	0
1232	1	0	0	0	0	0	0
1233	0	0	0	0	0	0	0
1234	0	0	0	0	0	0	0
1235	0	0	0	0	0	0	0
1236	1	1	0	0	0	0	0
1237	0	0	0	0	0	0	0
1238	1	1	0	0	0	0	0
1239	0	0	0	0	0	0	0
1240	0	0	0	0	0	0	0
1241	1	0	0	0	1	0	0
1242	0	0	0	0	0	0	0
1243	1	1	0	0	0	0	0
1244	0	0	0	0	0	0	0
1245	0	0	0	0	0	0	0
1246	1	1	0	0	0	0	0
1247	0	0	0	0	0	0	0
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1249	0	0	0	0	0	0	0
1250	1	0	0	0	1	0	0
1251	0	0	0	0	0	0	0
1252	0	0	0	0	0	0	0
1253	1	1	0	0	0	0	0
2001	1	1	0	0	0	0	0
2002	0	0	0	0	0	0	0
2003	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0
2005	1	1	0	0	0	0	0
2006	1	1	0	0	0	0	0
2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0
2009	1	1	0	0	0	0	0

2010	1	0	0	0	0	0	1
2011	0	0	0	0	0	0	0
2012	1	1	0	0	0	0	0
2013	1	0	0	1	0	0	0
2014	1	1	0	0	0	0	0
2015	1	1	0	0	0	0	0
2016	0	0	0	0	0	0	0
2017	1	1	0	0	0	0	0
2018	0	0	0	0	0	0	0
2019	1	0	0	0	1	0	0
2020	0	0	0	0	0	0	0
2021	1	1	0	0	0	0	0
2022	1	1	0	0	0	0	0
2023	0	0	0	0	0	0	0
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2026	1	1	0	0	0	0	0
2027	1	1	0	0	0	0	0
2028	1	1	0	0	0	0	0
2029	1	1	0	0	0	0	0
2030	0	0	0	0	0	0	0
2031	1	1	0	0	0	0	0
2032	1	1	0	0	0	0	0
2033	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0
2035	0	0	0	0	0	0	0
2036	1	1	0	0	0	0	0
2037	0	0	0	0	0	0	0
2038	0	0	0	0	0	0	0
2039	1	1	0	0	0	0	0
2040	1	1	0	0	0	0	0
2041	0	0	0	0	0	0	0
2042	1	1	0	0	0	0	0
2043	1	1	0	0	0	0	0
2044	1	1	0	0	0	0	0
2045	0	0	0	0	0	0	0
2046	0	0	0	0	0	0	0
2047	1	1	0	0	0	0	0
2048	0	0	0	0	0	0	0
2049	1	1	0	0	0	0	0
2050	1	1	0	0	0	0	0
2051	0	0	0	0	0	0	0

2052	0	0	0	0	0	0	0
2053	1	1	0	0	0	0	0
2054	0	0	0	0	0	0	0
2055	1	1	0	0	0	0	0
2056	0	0	0	0	0	0	0
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2063	1	1	0	0	0	0	0
2064	0	0	0	0	0	0	0
2065	1	1	0	0	0	0	0
2066	1	0	0	0	0	0	0
2067	1	1	0	0	0	0	0
2068	1	1	0	0	0	0	0
2069	1	1	0	0	0	0	0
2070	0	0	0	0	0	0	0
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2073	0	0	0	0	0	0	0
2074	1	1	0	0	0	0	0
2075	0	0	0	0	0	0	0
2076	1	1	0	0	0	0	0
2077	1	1	0	0	0	0	0
2078	1	1	0	0	0	0	0
2079	1	1	0	0	0	0	0
2080	0	0	0	0	0	0	0
2081	1	1	0	0	0	0	0
2082	1	1	0	0	0	0	0
2083	1	1	0	0	0	0	0
2084	1	1	0	0	0	0	0
2085	0	0	0	0	0	0	0
2086	1	1	0	0	0	0	0
2087	0	0	0	0	0	0	0
2088	0	0	0	0	0	0	0
2089	0	0	0	0	0	0	0
2090	1	0	0	0	1	0	0
2091	0	0	0	0	0	0	0
2092	1	1	0	0	0	0	0
2093	1	0	0	0	1	0	0

2094	0	0	0	0	0	0	0
2095	1	1	0	0	0	0	0
2096	1	0	0	0	0	0	1
2097	1	1	0	0	0	0	0
2098	1	1	0	0	0	0	0
2099	0	0	0	0	0	0	0
2100	0	0	0	0	0	0	0
2101	0	0	0	0	0	0	0
2102	1	1	0	0	0	0	0
2103	0	0	0	0	0	0	0
2104	0	0	0	0	0	0	0
2105	0	0	0	0	0	0	0
2106	0	0	0	0	0	0	0
2107	1	1	0	0	0	0	0
2108	1	0	0	0	1	0	0
2109	1	1	0	0	0	0	0
2110	0	0	0	0	0	0	0
2111	0	0	0	0	0	0	0
2112	0	0	0	0	0	0	0
2113	1	1	0	0	0	0	0
2114	1	0	0	0	0	0	1
2115	1	1	0	0	0	0	0
2116	1	1	0	0	0	0	0
2117	0	0	0	0	0	0	0
2118	0	0	0	0	0	0	0
2119	0	0	0	0	0	0	0
2120	1	1	0	0	0	0	0
2121	1	1	0	0	0	0	0
2122	1	1	0	0	0	0	0
2123	1	1	0	0	0	0	0
2124	1	0	0	0	1	0	0
2125	0	0	0	0	0	0	0
2126	1	1	0	0	0	0	0
2127	1	1	0	0	0	0	0
2128	0	0	0	0	0	0	0
2129	0	0	0	0	0	0	0
2130	0	0	0	0	0	0	0
2131	1	1	0	0	0	0	0
2132	1	1	0	0	0	0	0
2133	0	0	0	0	0	0	0
2134	1	1	0	0	0	0	0
2135	1	0	0	1	0	0	0

2136	0	0	0	0	0	0	0
2137	1	1	0	0	0	0	0
2138	0	0	0	0	0	0	0
2139	1	0	0	1	0	0	0
2140	1	1	0	0	0	0	0
2141	1	1	0	0	0	0	0
2142	0	0	0	0	0	0	0
2143	0	0	0	0	0	0	0
2144	1	1	0	0	0	0	0
2145	1	1	0	0	0	0	0
2146	0	0	0	0	0	0	0
2147	0	0	0	0	0	0	0
2148	1	1	0	0	0	0	0
2149	0	0	0	0	0	0	0
2150	1	1	0	0	0	0	0
2151	0	0	0	0	0	0	0
2152	1	1	0	0	0	0	0
2153	1	1	0	0	0	0	0
2154	1	1	0	0	0	0	0
2155	0	0	0	0	0	0	0
2156	0	0	0	0	0	0	0
2157	1	1	0	0	0	0	0
2158	1	1	0	0	0	0	0
2159	0	0	0	0	0	0	0
2160	1	1	0	0	0	0	0
2161	1	1	0	0	0	0	0
2162	0	0	0	0	0	0	0
2163	0	0	0	0	0	0	0
2164	1	1	0	0	0	0	0
2165	1	1	0	0	0	0	0
2166	1	0	0	0	0	0	0
2167	0	0	0	0	0	0	0
2168	0	0	0	0	0	0	0
2169	1	1	0	0	0	0	0
2170	0	0	0	0	0	0	0
2171	0	0	0	0	0	0	0
2172	1	1	0	0	0	0	0
2173	0	0	0	0	0	0	0
2174	1	1	0	0	0	0	0
2175	0	0	0	0	0	0	0
2176	1	1	0	0	0	0	0
2177	1	1	0	0	0	0	0

2178	0	0	0	0	0	0	0
2179	1	1	0	0	0	0	0
2180	1	1	0	0	0	0	0
2181	1	1	0	0	0	0	0
2182	0	0	0	0	0	0	0
2183	1	1	0	0	0	0	0
2184	0	0	0	0	0	0	0
2185	1	1	0	0	0	0	0
2186	0	0	0	0	0	0	0
2187	1	1	0	0	0	0	0
2188	0	0	0	0	0	0	0
2189	0	0	0	0	0	0	0
2190	1	1	0	0	0	0	0
2191	1	1	0	0	0	0	0
2192	1	1	0	0	0	0	0
2193	0	0	0	0	0	0	0
2194	1	1	0	0	0	0	0
2195	0	0	0	0	0	0	0
2196	1	1	0	0	0	0	0
2197	1	1	0	0	0	0	0
2198	1	1	0	0	0	0	0
2199	1	0	0	1	0	0	0
2200	0	0	0	0	0	0	0
2201	1	1	0	0	0	0	0
2202	0	0	0	0	0	0	0
2203	1	0	0	0	1	0	0
2204	0	0	0	0	0	0	0
2205	0	0	0	0	0	0	0
2206	0	0	0	0	0	0	0
2207	1	1	0	0	0	0	0
2208	1	0	0	0	1	0	0
2209	0	0	0	0	0	0	0
2210	0	0	0	0	0	0	0
2211	1	1	0	0	0	0	0
2212	0	0	0	0	0	0	0
2213	0	0	0	0	0	0	0
2214	1	0	0	0	1	0	0
2215	1	0	0	0	1	0	0
2216	1	1	0	0	0	0	0

	Exclude Qualifying Government Cost-Share Payments from Gross Income						
			If No, Why Not?				
	Aware?	Used It?	Complicated	Too Small	N/A	Don't Want To	Other
IDNo	ECSP1	ECSP3	ECSP5	ECSP6	ECSP7	ECSP8	ECSP9
1001	0	0	0	0	0	0	0
1002	0	0	0	0	0	0	0
1003	1	1	0	0	0	0	0
1004	0	0	0	0	0	0	0
1005	0	0	0	0	0	0	0
1006	0	0	0	0	0	0	0
1007	1	1	0	0	0	0	0
1008	0	0	0	0	0	0	0
1009	0	0	0	0	0	0	0

1010	1	0	0	0	0	0	0
1011	0	0	0	0	0	0	0
1012	0	0	0	0	0	0	0
1013	1	1	0	0	0	0	0
1014	0	0	0	0	0	0	0
1015	0	0	0	0	0	0	0
1016	0	0	0	0	0	0	0
1017	1	1	0	0	0	0	0
1018	0	0	0	0	0	0	0
1019	0	0	0	0	0	0	0
1020	0	0	0	0	0	0	0
1021	0	0	0	0	0	0	0
1022	1	1	0	0	0	0	0
1023	0	0	0	0	0	0	0
1024	1	1	0	0	0	0	0
1025	0	0	0	0	0	0	0
1026	0	0	0	0	0	0	0
1027	1	0	0	1	0	0	0
1028	0	0	0	0	0	0	0
1029	1	1	0	0	0	0	0
1030	1	1	0	0	0	0	0
1031	1	1	0	0	0	0	0
1032	0	0	0	0	0	0	0
1033	1	0	0	0	0	0	1
1034	0	0	0	0	0	0	0
1035	1	1	0	0	0	0	0
1036	0	0	0	0	0	0	0
1037	1	1	0	0	0	0	0
1038	1	1	0	0	0	0	0
1039	0	0	0	0	0	0	0
1040	0	0	0	0	0	0	0
1041	1	0	0	0	0	0	1
1042	0	0	0	0	0	0	0
1043	1	1	0	0	0	0	0
1044	1	1	0	0	0	0	0
1045	0	0	0	0	0	0	0
1046	1	1	0	0	0	0	0
1047	0	0	0	0	0	0	0
1048	1	0	0	1	0	0	0
1049	0	0	0	0	0	0	0
1050	0	0	0	0	0	0	0
1051	1	1	0	0	0	0	0

1052	0	0	0	0	0	0	0
1053	0	0	0	0	0	0	0
1054	0	0	0	0	0	0	0
1055	0	0	0	0	0	0	0
1056	1	1	0	0	0	0	0
1057	0	0	0	0	0	0	0
1058	0	0	0	0	0	0	0
1059	0	0	0	0	0	0	0
1060	0	0	0	0	0	0	0
1061	1	0	1	0	0	0	0
1062	0	0	0	0	0	0	0
1063	0	0	0	0	0	0	0
1064	1	1	0	0	0	0	0
1065	0	0	0	0	0	0	0
1066	0	0	0	0	0	0	0
1067	1	1	0	0	0	0	0
1068	0	0	0	0	0	0	0
1069	0	0	0	0	0	0	0
1070	0	0	0	0	0	0	0
1071	1	1	0	0	0	0	0
1072	0	0	0	0	0	0	0
1073	0	0	0	0	0	0	0
1074	1	0	0	0	1	0	0
1075	1	1	0	0	0	0	0
1076	0	0	0	0	0	0	0
1077	0	0	0	0	0	0	0
1078	1	1	0	0	0	0	0
1079	0	0	0	0	0	0	0
1080	0	0	0	0	0	0	0
1081	0	0	0	0	0	0	0
1082	0	0	0	0	0	0	0
1083	1	1	0	0	0	0	0
1084	0	0	0	0	0	0	0
1085	0	0	0	0	0	0	0
1086	0	0	0	0	0	0	0
1087	1	0	0	0	1	0	0
1088	1	1	0	0	0	0	0
1089	0	0	0	0	0	0	0
1090	0	0	0	0	0	0	0
1091	1	1	0	0	0	0	0
1092	1	1	0	0	0	0	0
1093	1	1	0	0	0	0	0

1094	0	0	0	0	0	0	0
1095	0	0	0	0	0	0	0
1096	1	0	0	0	0	0	0
1097	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0
1099	1	0	0	0	0	1	0
1100	1	1	0	0	0	0	0
1101	1	0	0	0	1	0	0
1102	0	0	0	0	0	0	0
1103	0	0	0	0	0	0	0
1104	1	0	0	0	0	0	1
1105	1	1	0	0	0	0	0
1106	0	0	0	0	0	0	0
1107	1	0	0	1	0	0	0
1108	1	0	0	0	1	0	0
1109	0	0	0	0	0	0	0
1110	0	0	0	0	0	0	0
1111	1	1	0	0	0	0	0
1112	0	0	0	0	0	0	0
1113	1	1	0	0	0	0	0
1114	1	1	0	0	0	0	0
1115	0	0	0	0	0	0	0
1116	1	0	1	0	0	0	0
1117	1	0	1	0	0	0	0
1118	0	0	0	0	0	0	0
1119	0	0	0	0	0	0	0
1120	1	0	0	1	0	0	0
1121	1	0	0	0	0	0	0
1122	0	0	0	0	0	0	0
1123	0	0	0	0	0	0	0
1124	0	0	0	0	0	0	0
1125	1	1	0	0	0	0	0
1126	1	1	0	0	0	0	0
1127	1	1	0	0	0	0	0
1128	0	0	0	0	0	0	0
1129	1	0	0	0	0	0	0
1130	0	0	0	0	0	0	0
1131	1	1	0	0	0	0	0
1132	0	0	0	0	0	0	0
1133	1	1	0	0	0	0	0
1134	1	0	0	0	0	0	1
1135	0	0	0	0	0	0	0

1136	1	1	0	0	0	0	0
1137	0	0	0	0	0	0	0
1138	1	1	0	0	0	0	0
1139	0	0	0	0	0	0	0
1140	1	1	0	0	0	0	0
1141	1	1	0	0	0	0	0
1142	0	0	0	0	0	0	0
1143	1	1	0	0	0	0	0
1144	0	0	0	0	0	0	0
1145	1	1	0	0	0	0	0
1146	1	1	0	0	0	0	0
1147	0	0	0	0	0	0	0
1148	1	1	0	0	0	0	0
1149	0	0	0	0	0	0	0
1150	1	1	0	0	0	0	0
1151	1	1	0	0	0	0	0
1152	0	0	0	0	0	0	0
1153	1	1	0	0	0	0	0
1154	1	0	0	0	0	0	0
1155	0	0	0	0	0	0	0
1156	0	0	0	0	0	0	0
1157	0	0	0	0	0	0	0
1158	1	0	0	1	0	0	0
1159	1	1	0	0	0	0	0
1160	0	0	0	0	0	0	0
1161	1	1	0	0	0	0	0
1162	0	0	0	0	0	0	0
1163	0	0	0	0	0	0	0
1164	1	1	0	0	0	0	0
1165	0	0	0	0	0	0	0
1166	1	0	0	1	0	0	0
1167	0	0	0	0	0	0	0
1168	0	0	0	0	0	0	0
1169	1	1	0	0	0	0	0
1170	0	0	0	0	0	0	0
1171	0	0	0	0	0	0	0
1172	0	0	0	0	0	0	0
1173	0	0	0	0	0	0	0
1174	0	0	0	0	0	0	0
1175	1	1	0	0	0	0	0
1176	0	0	0	0	0	0	0
1177	0	0	0	0	0	0	0

1178	1	1	0	0	0	0	0
1179	0	0	0	0	0	0	0
1180	1	1	0	0	0	0	0
1181	0	0	0	0	0	0	0
1182	0	0	0	0	0	0	0
1183	1	0	0	0	0	0	1
1184	1	1	0	0	0	0	0
1185	0	0	0	0	0	0	0
1186	0	0	0	0	0	0	0
1187	0	0	0	0	0	0	0
1188	0	0	0	0	0	0	0
1189	0	0	0	0	0	0	0
1190	0	0	0	0	0	0	0
1191	1	0	0	1	0	0	0
1192	1	1	0	0	0	0	0
1193	0	0	0	0	0	0	0
1194	1	1	0	0	0	0	0
1195	1	1	0	0	0	0	0
1196	0	0	0	0	0	0	0
1197	1	1	0	0	0	0	0
1198	1	1	0	0	0	0	0
1199	1	1	0	0	0	0	0
1200	1	0	0	0	1	0	0
1201	0	0	0	0	0	0	0
1202	1	1	0	0	0	0	0
1203	0	0	0	0	0	0	0
1204	1	1	0	0	0	0	0
1205	1	0	0	0	0	1	0
1206	1	1	0	0	0	0	0
1207	0	0	0	0	0	0	0
1208	0	0	0	0	0	0	0
1209	0	0	0	0	0	0	0
1210	0	0	0	0	0	0	0
1211	0	0	0	0	0	0	0
1212	0	0	0	0	0	0	0
1213	1	1	0	0	0	0	0
1214	0	0	0	0	0	0	0
1215	1	1	0	0	0	0	0
1216	1	1	0	0	0	0	0
1217	0	0	0	0	0	0	0
1218	1	0	0	0	1	0	0
1219	1	0	0	0	1	0	0

1220	0	0	0	0	0	0	0
1221	0	0	0	0	0	0	0
1222	0	0	0	0	0	0	0
1223	0	0	0	0	0	0	0
1224	0	0	0	0	0	0	0
1225	1	1	0	0	0	0	0
1226	0	0	0	0	0	0	0
1227	0	0	0	0	0	0	0
1228	1	1	0	0	0	0	0
1229	1	1	0	0	0	0	0
1230	0	0	0	0	0	0	0
1231	0	0	0	0	0	0	0
1232	1	1	0	0	0	0	0
1233	0	0	0	0	0	0	0
1234	0	0	0	0	0	0	0
1235	0	0	0	0	0	0	0
1236	0	0	0	0	0	0	0
1237	0	0	0	0	0	0	0
1238	0	0	0	0	0	0	0
1239	0	0	0	0	0	0	0
1240	1	1	0	0	0	0	0
1241	0	0	0	0	0	0	0
1242	0	0	0	0	0	0	0
1243	1	0	0	1	0	0	0
1244	0	0	0	0	0	0	0
1245	1	0	0	0	0	1	0
1246	0	0	0	0	0	0	0
1247	0	0	0	0	0	0	0
1248	0	0	0	0	0	0	0
1249	0	0	0	0	0	0	0
1250	1	1	0	0	0	0	0
1251	0	0	0	0	0	0	0
1252	0	0	0	0	0	0	0
1253	0	0	0	0	0	0	0
2001	1	0	0	1	0	0	0
2002	0	0	0	0	0	0	0
2003	1	1	0	0	0	0	0
2004	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0
2006	1	0	0	1	0	0	0
2007	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0

2009	1	1	0	0	0	0	0
2010	1	0	0	0	0	0	1
2011	0	0	0	0	0	0	0
2012	1	1	0	0	0	0	0
2013	0	0	0	0	0	0	0
2014	1	1	0	0	0	0	0
2015	1	0	0	0	0	0	1
2016	1	1	0	0	0	0	0
2017	1	1	0	0	0	0	0
2018	0	0	0	0	0	0	0
2019	1	0	0	0	0	0	0
2020	1	1	0	0	0	0	0
2021	1	1	0	0	0	0	0
2022	1	1	0	0	0	0	0
2023	0	0	0	0	0	0	0
2024	1	1	0	0	0	0	0
2025	0	0	0	0	0	0	0
2026	1	1	0	0	0	0	0
2027	1	1	0	0	0	0	0
2028	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0
2031	1	1	0	0	0	0	0
2032	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0
2035	0	0	0	0	0	0	0
2036	0	0	0	0	0	0	0
2037	0	0	0	0	0	0	0
2038	0	0	0	0	0	0	0
2039	0	0	0	0	0	0	0
2040	0	0	0	0	0	0	0
2041	0	0	0	0	0	0	0
2042	0	0	0	0	0	0	0
2043	0	0	0	0	0	0	0
2044	1	1	0	0	0	0	0
2045	0	0	0	0	0	0	0
2046	0	0	0	0	0	0	0
2047	1	1	0	0	0	0	0
2048	0	0	0	0	0	0	0
2049	1	1	0	0	0	0	0
2050	0	0	0	0	0	0	0

2051	0	0	0	0	0	0	0
2052	1	1	0	0	0	0	0
2053	1	1	0	0	0	0	0
2054	0	0	0	0	0	0	0
2055	1	1	0	0	0	0	0
2056	1	0	0	0	0	0	0
2057	0	0	0	0	0	0	0
2058	1	0	0	0	0	0	1
2059	0	0	0	0	0	0	0
2060	1	0	0	0	0	1	0
2061	1	1	0	0	0	0	0
2062	1	1	0	0	0	0	0
2063	1	0	0	1	0	0	0
2064	0	0	0	0	0	0	0
2065	1	1	0	0	0	0	0
2066	1	1	0	0	0	0	0
2067	1	1	0	0	0	0	0
2068	0	0	0	0	0	0	0
2069	0	0	0	0	0	0	0
2070	0	0	0	0	0	0	0
2071	0	0	0	0	0	0	0
2072	0	0	0	0	0	0	0
2073	0	0	0	0	0	0	0
2074	0	0	0	0	0	0	0
2075	1	1	0	0	0	0	0
2076	0	0	0	0	0	0	0
2077	1	1	0	0	0	0	0
2078	1	1	0	0	0	0	0
2079	1	1	0	0	0	0	0
2080	0	0	0	0	0	0	0
2081	1	1	0	0	0	0	0
2082	0	0	0	0	0	0	0
2083	1	0	0	0	1	0	0
2084	1	1	0	0	0	0	0
2085	0	0	0	0	0	0	0
2086	1	0	0	0	0	0	0
2087	0	0	0	0	0	0	0
2088	0	0	0	0	0	0	0
2089	0	0	0	0	0	0	0
2090	0	0	0	0	0	0	0
2091	0	0	0	0	0	0	0
2092	1	0	0	0	0	0	1

2093	0	0	0	0	0	0	0
2094	1	0	0	0	0	1	0
2095	0	0	0	0	0	0	0
2096	0	0	0	0	0	0	0
2097	0	0	0	0	0	0	0
2098	1	1	0	0	0	0	0
2099	1	1	0	0	0	0	0
2100	0	0	0	0	0	0	0
2101	0	0	0	0	0	0	0
2102	0	0	0	0	0	0	0
2103	1	0	0	1	0	0	0
2104	0	0	0	0	0	0	0
2105	0	0	0	0	0	0	0
2106	0	0	0	0	0	0	0
2107	0	0	0	0	0	0	0
2108	0	0	0	0	0	0	0
2109	1	0	0	0	1	0	0
2110	0	0	0	0	0	0	0
2111	0	0	0	0	0	0	0
2112	0	0	0	0	0	0	0
2113	0	0	0	0	0	0	0
2114	1	0	0	0	0	1	0
2115	0	0	0	0	0	0	0
2116	1	1	0	0	0	0	0
2117	0	0	0	0	0	0	0
2118	0	0	0	0	0	0	0
2119	0	0	0	0	0	0	0
2120	0	0	0	0	0	0	0
2121	1	1	0	0	0	0	0
2122	1	1	0	0	0	0	0
2123	1	1	0	0	0	0	0
2124	1	0	0	0	1	0	0
2125	0	0	0	0	0	0	0
2126	1	0	1	0	0	0	0
2127	1	1	0	0	0	0	0
2128	1	0	0	0	0	0	1
2129	0	0	0	0	0	0	0
2130	1	1	0	0	0	0	0
2131	1	1	0	0	0	0	0
2132	1	1	0	0	0	0	0
2133	0	0	0	0	0	0	0
2134	1	1	0	0	0	0	0

2135	1	1	0	0	0	0	0
2136	0	0	0	0	0	0	0
2137	1	1	0	0	0	0	0
2138	0	0	0	0	0	0	0
2139	0	0	0	0	0	0	0
2140	0	0	0	0	0	0	0
2141	0	0	0	0	0	0	0
2142	0	0	0	0	0	0	0
2143	0	0	0	0	0	0	0
2144	1	1	0	0	0	0	0
2145	0	0	0	0	0	0	0
2146	0	0	0	0	0	0	0
2147	0	0	0	0	0	0	0
2148	1	0	0	1	0	0	0
2149	0	0	0	0	0	0	0
2150	1	0	0	0	0	0	1
2151	0	0	0	0	0	0	0
2152	1	1	0	0	0	0	0
2153	1	1	0	0	0	0	0
2154	1	0	0	0	1	0	0
2155	0	0	0	0	0	0	0
2156	0	0	0	0	0	0	0
2157	0	0	0	0	0	0	0
2158	0	0	0	0	0	0	0
2159	0	0	0	0	0	0	0
2160	0	0	0	0	0	0	0
2161	1	1	0	0	0	0	0
2162	0	0	0	0	0	0	0
2163	0	0	0	0	0	0	0
2164	0	0	0	0	0	0	0
2165	0	0	0	0	0	0	0
2166	1	1	0	0	0	0	0
2167	0	0	0	0	0	0	0
2168	0	0	0	0	0	0	0
2169	1	1	0	0	0	0	0
2170	0	0	0	0	0	0	0
2171	1	0	0	1	0	0	0
2172	1	1	0	0	0	0	0
2173	0	0	0	0	0	0	0
2174	0	0	0	0	0	0	0
2175	0	0	0	0	0	0	0
2176	0	0	0	0	0	0	0

2177	1	1	0	0	0	0	0
2178	0	0	0	0	0	0	0
2179	0	0	0	0	0	0	0
2180	1	1	0	0	0	0	0
2181	0	0	0	0	0	0	0
2182	0	0	0	0	0	0	0
2183	0	0	0	0	0	0	0
2184	0	0	0	0	0	0	0
2185	1	1	0	0	0	0	0
2186	1	1	0	0	0	0	0
2187	1	1	0	0	0	0	0
2188	0	0	0	0	0	0	0
2189	0	0	0	0	0	0	0
2190	0	0	0	0	0	0	0
2191	0	0	0	0	0	0	0
2192	0	0	0	0	0	0	0
2193	0	0	0	0	0	0	0
2194	1	1	0	0	0	0	0
2195	1	1	0	0	0	0	0
2196	1	0	0	0	0	1	0
2197	0	0	0	0	0	0	0
2198	0	0	0	0	0	0	0
2199	0	0	0	0	0	0	0
2200	0	0	0	0	0	0	0
2201	1	1	0	0	0	0	0
2202	1	1	0	0	0	0	0
2203	0	0	0	0	0	0	0
2204	0	0	0	0	0	0	0
2205	0	0	0	0	0	0	0
2206	1	0	1	0	0	0	0
2207	1	1	0	0	0	0	0
2208	1	0	0	0	0	0	1
2209	0	0	0	0	0	0	0
2210	1	1	0	0	0	0	0
2211	1	1	0	0	0	0	0
2212	0	0	0	0	0	0	0
2213	0	0	0	0	0	0	0
2214	0	0	0	0	0	0	0
2215	0	0	0	0	0	0	0
2216	1	1	0	0	0	0	0

	Acres	N/R	<49 A	50-99 A	100-199 A	200-499A	500-999A	>1000A
IDNo	TA1	TA2	TA3	TA5	TA7	TA9	TA11	TA12
1001	503	0	0	0	0	0	1	0
1002	143	0	0	0	1	0	0	0
1003	210	0	0	0	0	1	0	0
1004	500	0	0	0	0	0	1	0
1005	156	0	0	0	1	0	0	0
1006	103	0	0	0	1	0	0	0
1007	225	0	0	0	0	1	0	0
1008	11	0	1	0	0	0	0	0
1009	144	0	0	0	1	0	0	0

1010	0	1	0	0	0	0	0	0
1011	1000	0	0	0	0	0	0	1
1012	1200	0	0	0	0	0	0	1
1013	320	0	0	0	0	1	0	0
1014	20	0	1	0	0	0	0	0
1015	825	0	0	0	0	0	1	0
1016	4500	0	0	0	0	0	0	1
1017	150	0	0	0	1	0	0	0
1018	1069	0	0	0	0	0	0	1
1019	1600	0	0	0	0	0	0	1
1020	135	0	0	0	1	0	0	0
1021	310	0	0	0	0	1	0	0
1022	5800	0	0	0	0	0	0	1
1023	160	0	0	0	1	0	0	0
1024	50	0	0	1	0	0	0	0
1025	155	0	0	0	1	0	0	0
1026	500	0	0	0	0	0	1	0
1027	150	0	0	0	1	0	0	0
1028	700	0	0	0	0	0	1	0
1029	20000	0	0	0	0	0	0	1
1030	260	0	0	0	0	1	0	0
1031	185	0	0	0	1	0	0	0
1032	800	0	0	0	0	0	1	0
1033	76	0	0	1	0	0	0	0
1034	202	0	0	0	0	1	0	0
1035	364	0	0	0	0	1	0	0
1036	55	0	0	1	0	0	0	0
1037	33000	0	0	0	0	0	0	1
1038	464	0	0	0	0	1	0	0
1039	262	0	0	0	0	1	0	0
1040	480	0	0	0	0	1	0	0
1041	1998	0	0	0	0	0	0	1
1042	600	0	0	0	0	0	1	0
1043	2400	0	0	0	0	0	0	1
1044	195	0	0	0	1	0	0	0
1045	254	0	0	0	0	1	0	0
1046	650	0	0	0	0	0	1	0
1047	2000	0	0	0	0	0	0	1
1048	279	0	0	0	0	1	0	0
1049	900	0	0	0	0	0	1	0
1050	168	0	0	0	1	0	0	0
1051	175	0	0	0	1	0	0	0

1052	0	1	0	0	0	0	0	0
1053	228	0	0	0	0	1	0	0
1054	452	0	0	0	0	1	0	0
1055	2500	0	0	0	0	0	0	1
1056	200	0	0	0	0	1	0	0
1057	600	0	0	0	0	0	1	0
1058	61	0	0	1	0	0	0	0
1059	1500	0	0	0	0	0	0	1
1060	1600	0	0	0	0	0	0	1
1061	2500	0	0	0	0	0	0	1
1062	0	1	0	0	0	0	0	0
1063	650	0	0	0	0	0	1	0
1064	260	0	0	0	0	1	0	0
1065	220	0	0	0	0	1	0	0
1066	1359	0	0	0	0	0	0	1
1067	540	0	0	0	0	0	1	0
1068	800	0	0	0	0	0	1	0
1069	140	0	0	0	1	0	0	0
1070	800	0	0	0	0	0	1	0
1071	400	0	0	0	0	1	0	0
1072	65	0	0	1	0	0	0	0
1073	696	0	0	0	0	0	1	0
1074	550	0	0	0	0	0	1	0
1075	842	0	0	0	0	0	1	0
1076	91	0	0	1	0	0	0	0
1077	800	0	0	0	0	0	1	0
1078	2505	0	0	0	0	0	0	1
1079	1500	0	0	0	0	0	0	1
1080	225	0	0	0	0	1	0	0
1081	217	0	0	0	0	1	0	0
1082	225	0	0	0	0	1	0	0
1083	162	0	0	0	1	0	0	0
1084	765	0	0	0	0	0	1	0
1085	0	1	0	0	0	0	0	0
1086	378	0	0	0	0	1	0	0
1087	660	0	0	0	0	0	1	0
1088	675	0	0	0	0	0	1	0
1089	350	0	0	0	0	1	0	0
1090	115	0	0	0	1	0	0	0
1091	2000	0	0	0	0	0	0	1
1092	713	0	0	0	0	0	1	0
1093	1150	0	0	0	0	0	0	1

1094	100	0	0	0	1	0	0	0
1095	400	0	0	0	0	1	0	0
1096	75	0	0	1	0	0	0	0
1097	225	0	0	0	0	1	0	0
1098	850	0	0	0	0	0	1	0
1099	140	0	0	0	1	0	0	0
1100	700	0	0	0	0	0	1	0
1101	250	0	0	0	0	1	0	0
1102	100	0	0	0	1	0	0	0
1103	600	0	0	0	0	0	1	0
1104	250	0	0	0	0	1	0	0
1105	154	0	0	0	1	0	0	0
1106	88	0	0	1	0	0	0	0
1107	130	0	0	0	1	0	0	0
1108	200	0	0	0	0	1	0	0
1109	1975	0	0	0	0	0	0	1
1110	354	0	0	0	0	1	0	0
1111	121	0	0	0	1	0	0	0
1112	595	0	0	0	0	0	1	0
1113	550	0	0	0	0	0	1	0
1114	500	0	0	0	0	0	1	0
1115	113	0	0	0	1	0	0	0
1116	586	0	0	0	0	0	1	0
1117	900	0	0	0	0	0	1	0
1118	395	0	0	0	0	1	0	0
1119	37	0	1	0	0	0	0	0
1120	425	0	0	0	0	1	0	0
1121	204	0	0	0	0	1	0	0
1122	260	0	0	0	0	1	0	0
1123	100	0	0	0	1	0	0	0
1124	58	0	0	1	0	0	0	0
1125	500	0	0	0	0	0	1	0
1126	180	0	0	0	1	0	0	0
1127	885	0	0	0	0	0	1	0
1128	32	0	1	0	0	0	0	0
1129	97	0	0	1	0	0	0	0
1130	750	0	0	0	0	0	1	0
1131	154	0	0	0	1	0	0	0
1132	219	0	0	0	0	1	0	0
1133	250	0	0	0	0	1	0	0
1134	312	0	0	0	0	1	0	0
1135	400	0	0	0	0	1	0	0

1136	250	0	0	0	0	1	0	0
1137	4000	0	0	0	0	0	0	1
1138	400	0	0	0	0	1	0	0
1139	118	0	0	0	1	0	0	0
1140	240	0	0	0	0	1	0	0
1141	72	0	0	1	0	0	0	0
1142	42	0	1	0	0	0	0	0
1143	458	0	0	0	0	1	0	0
1144	520	0	0	0	0	0	1	0
1145	146	0	0	0	1	0	0	0
1146	1600	0	0	0	0	0	0	1
1147	34	0	1	0	0	0	0	0
1148	900	0	0	0	0	0	1	0
1149	170	0	0	0	1	0	0	0
1150	400	0	0	0	0	1	0	0
1151	1200	0	0	0	0	0	0	1
1152	84	0	0	1	0	0	0	0
1153	780	0	0	0	0	0	1	0
1154	75	0	0	1	0	0	0	0
1155	571	0	0	0	0	0	1	0
1156	490	0	0	0	0	1	0	0
1157	225	0	0	0	0	1	0	0
1158	300	0	0	0	0	1	0	0
1159	147	0	0	0	1	0	0	0
1160	65	0	0	1	0	0	0	0
1161	1430	0	0	0	0	0	0	1
1162	660	0	0	0	0	0	1	0
1163	300	0	0	0	0	1	0	0
1164	1296	0	0	0	0	0	0	1
1165	400	0	0	0	0	1	0	0
1166	361	0	0	0	0	1	0	0
1167	150	0	0	0	1	0	0	0
1168	234	0	0	0	0	1	0	0
1169	325	0	0	0	0	1	0	0
1170	316	0	0	0	0	1	0	0
1171	625	0	0	0	0	0	1	0
1172	87	0	0	1	0	0	0	0
1173	0	1	0	0	0	0	0	0
1174	212	0	0	0	0	1	0	0
1175	100	0	0	0	1	0	0	0
1176	55	0	0	1	0	0	0	0
1177	118	0	0	0	1	0	0	0

1178	320	0	0	0	0	1	0	0
1179	200	0	0	0	0	1	0	0
1180	40	0	1	0	0	0	0	0
1181	150	0	0	0	1	0	0	0
1182	800	0	0	0	0	0	1	0
1183	29	0	1	0	0	0	0	0
1184	1076	0	0	0	0	0	0	1
1185	214	0	0	0	0	1	0	0
1186	200	0	0	0	0	1	0	0
1187	150	0	0	0	1	0	0	0
1188	344	0	0	0	0	1	0	0
1189	800	0	0	0	0	0	1	0
1190	370	0	0	0	0	1	0	0
1191	1438	0	0	0	0	0	0	1
1192	350	0	0	0	0	1	0	0
1193	360	0	0	0	0	1	0	0
1194	250	0	0	0	0	1	0	0
1195	125	0	0	0	1	0	0	0
1196	285	0	0	0	0	1	0	0
1197	139	0	0	0	1	0	0	0
1198	866	0	0	0	0	0	1	0
1199	70	0	0	1	0	0	0	0
1200	130	0	0	0	1	0	0	0
1201	730	0	0	0	0	0	1	0
1202	252	0	0	0	0	1	0	0
1203	169	0	0	0	1	0	0	0
1204	975	0	0	0	0	0	1	0
1205	3000	0	0	0	0	0	0	1
1206	120	0	0	0	1	0	0	0
1207	1700	0	0	0	0	0	0	1
1208	250	0	0	0	0	1	0	0
1209	200	0	0	0	0	1	0	0
1210	500	0	0	0	0	0	1	0
1211	350	0	0	0	0	1	0	0
1212	250	0	0	0	0	1	0	0
1213	515	0	0	0	0	0	1	0
1214	400	0	0	0	0	1	0	0
1215	600	0	0	0	0	0	1	0
1216	270	0	0	0	0	1	0	0
1217	60	0	0	1	0	0	0	0
1218	400	0	0	0	0	1	0	0
1219	140	0	0	0	1	0	0	0

1220	446	0	0	0	0	1	0	0
1221	286	0	0	0	0	1	0	0
1222	120	0	0	0	1	0	0	0
1223	0	1	0	0	0	0	0	0
1224	450	0	0	0	0	1	0	0
1225	100	0	0	0	1	0	0	0
1226	150	0	0	0	1	0	0	0
1227	1122	0	0	0	0	0	0	1
1228	1100	0	0	0	0	0	0	1
1229	1050	0	0	0	0	0	0	1
1230	500	0	0	0	0	0	1	0
1231	216	0	0	0	0	1	0	0
1232	68	0	0	1	0	0	0	0
1233	222	0	0	0	0	1	0	0
1234	600	0	0	0	0	0	1	0
1235	850	0	0	0	0	0	1	0
1236	160	0	0	0	1	0	0	0
1237	228	0	0	0	0	1	0	0
1238	3500	0	0	0	0	0	0	1
1239	650	0	0	0	0	0	1	0
1240	1000	0	0	0	0	0	0	1
1241	200	0	0	0	0	1	0	0
1242	144	0	0	0	1	0	0	0
1243	486	0	0	0	0	1	0	0
1244	500	0	0	0	0	0	1	0
1245	6800	0	0	0	0	0	0	1
1246	1200	0	0	0	0	0	0	1
1247	145	0	0	0	1	0	0	0
1248	125	0	0	0	1	0	0	0
1249	400	0	0	0	0	1	0	0
1250	625	0	0	0	0	0	1	0
1251	1100	0	0	0	0	0	0	1
1252	1000	0	0	0	0	0	0	1
1253	890	0	0	0	0	0	1	0
2001	2100	0	0	0	0	0	0	1
2002	400	0	0	0	0	1	0	0
2003	28	0	1	0	0	0	0	0
2004	113	0	0	0	1	0	0	0
2005	350	0	0	0	0	1	0	0
2006	66	0	0	1	0	0	0	0
2007	100	0	0	0	1	0	0	0
2008	480	0	0	0	0	1	0	0

2009	3000	0	0	0	0	0	0	1
2010	150	0	0	0	1	0	0	0
2011	132	0	0	0	1	0	0	0
2012	250	0	0	0	0	1	0	0
2013	107	0	0	0	1	0	0	0
2014	285	0	0	0	0	1	0	0
2015	700	0	0	0	0	0	1	0
2016	53	0	0	1	0	0	0	0
2017	2200	0	0	0	0	0	0	1
2018	180	0	0	0	1	0	0	0
2019	42	0	1	0	0	0	0	0
2020	119	0	0	0	1	0	0	0
2021	357	0	0	0	0	1	0	0
2022	1200	0	0	0	0	0	0	1
2023	114	0	0	0	1	0	0	0
2024	400	0	0	0	0	1	0	0
2025	262	0	0	0	0	1	0	0
2026	350	0	0	0	0	1	0	0
2027	1450	0	0	0	0	0	0	1
2028	350	0	0	0	0	1	0	0
2029	550	0	0	0	0	0	1	0
2030	119	0	0	0	1	0	0	0
2031	187	0	0	0	1	0	0	0
2032	571	0	0	0	0	0	1	0
2033	2140	0	0	0	0	0	0	1
2034	75	0	0	1	0	0	0	0
2035	0	1	0	0	0	0	0	0
2036	450	0	0	0	0	1	0	0
2037	655	0	0	0	0	0	1	0
2038	174	0	0	0	1	0	0	0
2039	600	0	0	0	0	0	1	0
2040	212	0	0	0	0	1	0	0
2041	700	0	0	0	0	0	1	0
2042	33500	0	0	0	0	0	0	1
2043	1600	0	0	0	0	0	0	1
2044	800	0	0	0	0	0	1	0
2045	400	0	0	0	0	1	0	0
2046	140	0	0	0	1	0	0	0
2047	179	0	0	0	1	0	0	0
2048	300	0	0	0	0	1	0	0
2049	900	0	0	0	0	0	1	0
2050	235	0	0	0	0	1	0	0

2051	120	0	0	0	1	0	0	0
2052	281	0	0	0	0	1	0	0
2053	358	0	0	0	0	1	0	0
2054	175	0	0	0	1	0	0	0
2055	326	0	0	0	0	1	0	0
2056	185	0	0	0	1	0	0	0
2057	195	0	0	0	1	0	0	0
2058	110	0	0	0	1	0	0	0
2059	650	0	0	0	0	0	1	0
2060	125	0	0	0	1	0	0	0
2061	144	0	0	0	1	0	0	0
2062	550	0	0	0	0	0	1	0
2063	780	0	0	0	0	0	1	0
2064	441	0	0	0	0	1	0	0
2065	750	0	0	0	0	0	1	0
2066	750	0	0	0	0	0	1	0
2067	352	0	0	0	0	1	0	0
2068	330	0	0	0	0	1	0	0
2069	230	0	0	0	0	1	0	0
2070	0	1	0	0	0	0	0	0
2071	114	0	0	0	1	0	0	0
2072	70	0	0	1	0	0	0	0
2073	222	0	0	0	0	1	0	0
2074	500	0	0	0	0	0	1	0
2075	125	0	0	0	1	0	0	0
2076	1000	0	0	0	0	0	0	1
2077	380	0	0	0	0	1	0	0
2078	600	0	0	0	0	0	1	0
2079	600	0	0	0	0	0	1	0
2080	202	0	0	0	0	1	0	0
2081	454	0	0	0	0	1	0	0
2082	302	0	0	0	0	1	0	0
2083	230	0	0	0	0	1	0	0
2084	250	0	0	0	0	1	0	0
2085	26	0	1	0	0	0	0	0
2086	256	0	0	0	0	1	0	0
2087	133	0	0	0	1	0	0	0
2088	1150	0	0	0	0	0	0	1
2089	162	0	0	0	1	0	0	0
2090	107	0	0	0	1	0	0	0
2091	100	0	0	0	1	0	0	0
2092	287	0	0	0	0	1	0	0

2093	253	0	0	0	0	1	0	0
2094	90	0	0	1	0	0	0	0
2095	1000	0	0	0	0	0	0	1
2096	175	0	0	0	1	0	0	0
2097	112	0	0	0	1	0	0	0
2098	550	0	0	0	0	0	1	0
2099	200	0	0	0	0	1	0	0
2100	300	0	0	0	0	1	0	0
2101	775	0	0	0	0	0	1	0
2102	66	0	0	1	0	0	0	0
2103	490	0	0	0	0	1	0	0
2104	175	0	0	0	1	0	0	0
2105	123	0	0	0	1	0	0	0
2106	700	0	0	0	0	0	1	0
2107	566	0	0	0	0	0	1	0
2108	500	0	0	0	0	0	1	0
2109	16250	0	0	0	0	0	0	1
2110	200	0	0	0	0	1	0	0
2111	151	0	0	0	1	0	0	0
2112	135	0	0	0	1	0	0	0
2113	302	0	0	0	0	1	0	0
2114	150	0	0	0	1	0	0	0
2115	450	0	0	0	0	1	0	0
2116	275	0	0	0	0	1	0	0
2117	115	0	0	0	1	0	0	0
2118	415	0	0	0	0	1	0	0
2119	100	0	0	0	1	0	0	0
2120	321	0	0	0	0	1	0	0
2121	1000	0	0	0	0	0	0	1
2122	70	0	0	1	0	0	0	0
2123	426	0	0	0	0	1	0	0
2124	19	0	1	0	0	0	0	0
2125	285	0	0	0	0	1	0	0
2126	450	0	0	0	0	1	0	0
2127	280	0	0	0	0	1	0	0
2128	297	0	0	0	0	1	0	0
2129	225	0	0	0	0	1	0	0
2130	25	0	1	0	0	0	0	0
2131	122	0	0	0	1	0	0	0
2132	1851	0	0	0	0	0	0	1
2133	925	0	0	0	0	0	1	0
2134	51	0	0	1	0	0	0	0

2135	114	0	0	0	1	0	0	0
2136	279	0	0	0	0	1	0	0
2137	128	0	0	0	1	0	0	0
2138	60	0	0	1	0	0	0	0
2139	383	0	0	0	0	1	0	0
2140	450	0	0	0	0	1	0	0
2141	50	0	0	1	0	0	0	0
2142	85	0	0	1	0	0	0	0
2143	400	0	0	0	0	1	0	0
2144	125	0	0	0	1	0	0	0
2145	394	0	0	0	0	1	0	0
2146	720	0	0	0	0	0	1	0
2147	20	0	1	0	0	0	0	0
2148	1800	0	0	0	0	0	0	1
2149	33	0	1	0	0	0	0	0
2150	400	0	0	0	0	1	0	0
2151	70	0	0	1	0	0	0	0
2152	700	0	0	0	0	0	1	0
2153	534	0	0	0	0	0	1	0
2154	2500	0	0	0	0	0	0	1
2155	52	0	0	1	0	0	0	0
2156	163	0	0	0	1	0	0	0
2157	175	0	0	0	1	0	0	0
2158	470	0	0	0	0	1	0	0
2159	48	0	1	0	0	0	0	0
2160	575	0	0	0	0	0	1	0
2161	1100	0	0	0	0	0	0	1
2162	400	0	0	0	0	1	0	0
2163	185	0	0	0	1	0	0	0
2164	1000	0	0	0	0	0	0	1
2165	2000	0	0	0	0	0	0	1
2166	480	0	0	0	0	1	0	0
2167	30	0	1	0	0	0	0	0
2168	140	0	0	0	1	0	0	0
2169	151	0	0	0	1	0	0	0
2170	370	0	0	0	0	1	0	0
2171	736	0	0	0	0	0	1	0
2172	103	0	0	0	1	0	0	0
2173	300	0	0	0	0	1	0	0
2174	605	0	0	0	0	0	1	0
2175	500	0	0	0	0	0	1	0
2176	250	0	0	0	0	1	0	0

2177	137	0	0	0	1	0	0	0
2178	151	0	0	0	1	0	0	0
2179	163	0	0	0	1	0	0	0
2180	450	0	0	0	0	1	0	0
2181	1526	0	0	0	0	0	0	1
2182	307	0	0	0	0	1	0	0
2183	700	0	0	0	0	0	1	0
2184	170	0	0	0	1	0	0	0
2185	177	0	0	0	1	0	0	0
2186	365	0	0	0	0	1	0	0
2187	602	0	0	0	0	0	1	0
2188	3000	0	0	0	0	0	0	1
2189	4400	0	0	0	0	0	0	1
2190	900	0	0	0	0	0	1	0
2191	340	0	0	0	0	1	0	0
2192	65	0	0	1	0	0	0	0
2193	1200	0	0	0	0	0	0	1
2194	700	0	0	0	0	0	1	0
2195	190	0	0	0	1	0	0	0
2196	1527	0	0	0	0	0	0	1
2197	2000	0	0	0	0	0	0	1
2198	500	0	0	0	0	0	1	0
2199	65	0	0	1	0	0	0	0
2200	2300	0	0	0	0	0	0	1
2201	1300	0	0	0	0	0	0	1
2202	580	0	0	0	0	0	1	0
2203	200	0	0	0	0	1	0	0
2204	450	0	0	0	0	1	0	0
2205	400	0	0	0	0	1	0	0
2206	60	0	0	1	0	0	0	0
2207	600	0	0	0	0	0	1	0
2208	1019	0	0	0	0	0	0	1
2209	122	0	0	0	1	0	0	0
2210	240	0	0	0	0	1	0	0
2211	640	0	0	0	0	0	1	0
2212	300	0	0	0	0	1	0	0
2213	55	0	0	1	0	0	0	0
2214	150	0	0	0	1	0	0	0
2215	500	0	0	0	0	0	1	0
2216	925	0	0	0	0	0	1	0

IDNo	Forested Acres FA1	N/R FA2	<49 A FA3	50-99 A FA5	100-199 A FA7	200-499A FA9	500-999A FA11	>1000A FA12
1001	100	0	0	0	1	0	0	0
1002	75	0	0	1	0	0	0	0
1003	125	0	0	0	1	0	0	0
1004	500	0	0	0	0	0	1	0
1005	145	0	0	0	1	0	0	0
1006	103	0	0	0	1	0	0	0
1007	140	0	0	0	1	0	0	0
1008	11	0	1	0	0	0	0	0
1009	143	0	0	0	1	0	0	0

1010	0	1	0	0	0	0	0	0
1011	600	0	0	0	0	0	1	0
1012	800	0	0	0	0	0	1	0
1013	320	0	0	0	0	1	0	0
1014	16	0	1	0	0	0	0	0
1015	400	0	0	0	0	1	0	0
1016	0	1	0	0	0	0	0	0
1017	75	0	0	1	0	0	0	0
1018	1069	0	0	0	0	0	0	1
1019	1500	0	0	0	0	0	0	1
1020	75	0	0	1	0	0	0	0
1021	294	0	0	0	0	1	0	0
1022	4750	0	0	0	0	0	0	1
1023	160	0	0	0	1	0	0	0
1024	50	0	0	1	0	0	0	0
1025	0	1	0	0	0	0	0	0
1026	450	0	0	0	0	1	0	0
1027	150	0	0	0	1	0	0	0
1028	700	0	0	0	0	0	1	0
1029	18500	0	0	0	0	0	0	1
1030	100	0	0	0	1	0	0	0
1031	185	0	0	0	1	0	0	0
1032	700	0	0	0	0	0	1	0
1033	48	0	1	0	0	0	0	0
1034	200	0	0	0	0	1	0	0
1035	350	0	0	0	0	1	0	0
1036	55	0	0	1	0	0	0	0
1037	11000	0	0	0	0	0	0	1
1038	450	0	0	0	0	1	0	0
1039	252	0	0	0	0	1	0	0
1040	250	0	0	0	0	1	0	0
1041	1998	0	0	0	0	0	0	1
1042	300	0	0	0	0	1	0	0
1043	2250	0	0	0	0	0	0	1
1044	180	0	0	0	1	0	0	0
1045	150	0	0	0	1	0	0	0
1046	550	0	0	0	0	0	1	0
1047	0	1	0	0	0	0	0	0
1048	275	0	0	0	0	1	0	0
1049	700	0	0	0	0	0	1	0
1050	140	0	0	0	1	0	0	0
1051	175	0	0	0	1	0	0	0

1052	0	1	0	0	0	0	0	0
1053	228	0	0	0	0	1	0	0
1054	452	0	0	0	0	1	0	0
1055	1560	0	0	0	0	0	0	1
1056	195	0	0	0	1	0	0	0
1057	500	0	0	0	0	0	1	0
1058	51	0	0	1	0	0	0	0
1059	800	0	0	0	0	0	1	0
1060	800	0	0	0	0	0	1	0
1061	1200	0	0	0	0	0	0	1
1062	0	1	0	0	0	0	0	0
1063	500	0	0	0	0	0	1	0
1064	180	0	0	0	1	0	0	0
1065	200	0	0	0	0	1	0	0
1066	1000	0	0	0	0	0	0	1
1067	540	0	0	0	0	0	1	0
1068	350	0	0	0	0	1	0	0
1069	80	0	0	1	0	0	0	0
1070	750	0	0	0	0	0	1	0
1071	360	0	0	0	0	1	0	0
1072	65	0	0	1	0	0	0	0
1073	400	0	0	0	0	1	0	0
1074	550	0	0	0	0	0	1	0
1075	800	0	0	0	0	0	1	0
1076	0	1	0	0	0	0	0	0
1077	500	0	0	0	0	0	1	0
1078	1430	0	0	0	0	0	0	1
1079	1400	0	0	0	0	0	0	1
1080	0	1	0	0	0	0	0	0
1081	185	0	0	0	1	0	0	0
1082	175	0	0	0	1	0	0	0
1083	80	0	0	1	0	0	0	0
1084	345	0	0	0	0	1	0	0
1085	42	0	1	0	0	0	0	0
1086	375	0	0	0	0	1	0	0
1087	600	0	0	0	0	0	1	0
1088	650	0	0	0	0	0	1	0
1089	200	0	0	0	0	1	0	0
1090	14	0	1	0	0	0	0	0
1091	0	1	0	0	0	0	0	0
1092	575	0	0	0	0	0	1	0
1093	1150	0	0	0	0	0	0	1

1094	80	0	0	1	0	0	0	0
1095	400	0	0	0	0	1	0	0
1096	68	0	0	1	0	0	0	0
1097	145	0	0	0	1	0	0	0
1098	350	0	0	0	0	1	0	0
1099	130	0	0	0	1	0	0	0
1100	0	1	0	0	0	0	0	0
1101	190	0	0	0	1	0	0	0
1102	90	0	0	1	0	0	0	0
1103	400	0	0	0	0	1	0	0
1104	200	0	0	0	0	1	0	0
1105	140	0	0	0	1	0	0	0
1106	70	0	0	1	0	0	0	0
1107	30	0	1	0	0	0	0	0
1108	0	1	0	0	0	0	0	0
1109	1925	0	0	0	0	0	0	1
1110	354	0	0	0	0	1	0	0
1111	120	0	0	0	1	0	0	0
1112	595	0	0	0	0	0	1	0
1113	350	0	0	0	0	1	0	0
1114	425	0	0	0	0	1	0	0
1115	95	0	0	1	0	0	0	0
1116	475	0	0	0	0	1	0	0
1117	500	0	0	0	0	0	1	0
1118	253	0	0	0	0	1	0	0
1119	35	0	1	0	0	0	0	0
1120	350	0	0	0	0	1	0	0
1121	150	0	0	0	1	0	0	0
1122	170	0	0	0	1	0	0	0
1123	100	0	0	0	1	0	0	0
1124	45	0	1	0	0	0	0	0
1125	500	0	0	0	0	0	1	0
1126	140	0	0	0	1	0	0	0
1127	850	0	0	0	0	0	1	0
1128	15	0	1	0	0	0	0	0
1129	97	0	0	1	0	0	0	0
1130	320	0	0	0	0	1	0	0
1131	140	0	0	0	1	0	0	0
1132	200	0	0	0	0	1	0	0
1133	225	0	0	0	0	1	0	0
1134	140	0	0	0	1	0	0	0
1135	400	0	0	0	0	1	0	0

1136	200	0	0	0	0	1	0	0
1137	2000	0	0	0	0	0	0	1
1138	300	0	0	0	0	1	0	0
1139	110	0	0	0	1	0	0	0
1140	200	0	0	0	0	1	0	0
1141	72	0	0	1	0	0	0	0
1142	30	0	1	0	0	0	0	0
1143	450	0	0	0	0	1	0	0
1144	300	0	0	0	0	1	0	0
1145	70	0	0	1	0	0	0	0
1146	1400	0	0	0	0	0	0	1
1147	34	0	1	0	0	0	0	0
1148	900	0	0	0	0	0	1	0
1149	100	0	0	0	1	0	0	0
1150	350	0	0	0	0	1	0	0
1151	1200	0	0	0	0	0	0	1
1152	82	0	0	1	0	0	0	0
1153	619	0	0	0	0	0	1	0
1154	35	0	1	0	0	0	0	0
1155	500	0	0	0	0	0	1	0
1156	490	0	0	0	0	1	0	0
1157	185	0	0	0	1	0	0	0
1158	200	0	0	0	0	1	0	0
1159	81	0	0	1	0	0	0	0
1160	60	0	0	1	0	0	0	0
1161	1300	0	0	0	0	0	0	1
1162	655	0	0	0	0	0	1	0
1163	140	0	0	0	1	0	0	0
1164	1210	0	0	0	0	0	0	1
1165	200	0	0	0	0	1	0	0
1166	100	0	0	0	1	0	0	0
1167	100	0	0	0	1	0	0	0
1168	234	0	0	0	0	1	0	0
1169	295	0	0	0	0	1	0	0
1170	300	0	0	0	0	1	0	0
1171	575	0	0	0	0	0	1	0
1172	80	0	0	1	0	0	0	0
1173	890	0	0	0	0	0	1	0
1174	206	0	0	0	0	1	0	0
1175	95	0	0	1	0	0	0	0
1176	55	0	0	1	0	0	0	0
1177	118	0	0	0	1	0	0	0

1178	300	0	0	0	0	1	0	0
1179	100	0	0	0	1	0	0	0
1180	28	0	1	0	0	0	0	0
1181	150	0	0	0	1	0	0	0
1182	650	0	0	0	0	0	1	0
1183	29	0	1	0	0	0	0	0
1184	1076	0	0	0	0	0	0	1
1185	212	0	0	0	0	1	0	0
1186	150	0	0	0	1	0	0	0
1187	80	0	0	1	0	0	0	0
1188	310	0	0	0	0	1	0	0
1189	215	0	0	0	0	1	0	0
1190	370	0	0	0	0	1	0	0
1191	1150	0	0	0	0	0	0	1
1192	350	0	0	0	0	1	0	0
1193	310	0	0	0	0	1	0	0
1194	250	0	0	0	0	1	0	0
1195	125	0	0	0	1	0	0	0
1196	220	0	0	0	0	1	0	0
1197	139	0	0	0	1	0	0	0
1198	750	0	0	0	0	0	1	0
1199	60	0	0	1	0	0	0	0
1200	130	0	0	0	1	0	0	0
1201	580	0	0	0	0	0	1	0
1202	252	0	0	0	0	1	0	0
1203	169	0	0	0	1	0	0	0
1204	972	0	0	0	0	0	1	0
1205	2900	0	0	0	0	0	0	1
1206	100	0	0	0	1	0	0	0
1207	1100	0	0	0	0	0	0	1
1208	250	0	0	0	0	1	0	0
1209	100	0	0	0	1	0	0	0
1210	400	0	0	0	0	1	0	0
1211	204	0	0	0	0	1	0	0
1212	100	0	0	0	1	0	0	0
1213	250	0	0	0	0	1	0	0
1214	220	0	0	0	0	1	0	0
1215	590	0	0	0	0	0	1	0
1216	270	0	0	0	0	1	0	0
1217	55	0	0	1	0	0	0	0
1218	400	0	0	0	0	1	0	0
1219	100	0	0	0	1	0	0	0

1220	340	0	0	0	0	1	0	0
1221	230	0	0	0	0	1	0	0
1222	105	0	0	0	1	0	0	0
1223	0	1	0	0	0	0	0	0
1224	200	0	0	0	0	1	0	0
1225	35	0	1	0	0	0	0	0
1226	150	0	0	0	1	0	0	0
1227	730	0	0	0	0	0	1	0
1228	1000	0	0	0	0	0	0	1
1229	1049	0	0	0	0	0	0	1
1230	400	0	0	0	0	1	0	0
1231	150	0	0	0	1	0	0	0
1232	68	0	0	1	0	0	0	0
1233	140	0	0	0	1	0	0	0
1234	600	0	0	0	0	0	1	0
1235	650	0	0	0	0	0	1	0
1236	60	0	0	1	0	0	0	0
1237	225	0	0	0	0	1	0	0
1238	3000	0	0	0	0	0	0	1
1239	450	0	0	0	0	1	0	0
1240	950	0	0	0	0	0	1	0
1241	200	0	0	0	0	1	0	0
1242	130	0	0	0	1	0	0	0
1243	450	0	0	0	0	1	0	0
1244	200	0	0	0	0	1	0	0
1245	4500	0	0	0	0	0	0	1
1246	1100	0	0	0	0	0	0	1
1247	55	0	0	1	0	0	0	0
1248	118	0	0	0	1	0	0	0
1249	375	0	0	0	0	1	0	0
1250	575	0	0	0	0	0	1	0
1251	600	0	0	0	0	0	1	0
1252	900	0	0	0	0	0	1	0
1253	850	0	0	0	0	0	1	0
2001	1700	0	0	0	0	0	0	1
2002	350	0	0	0	0	1	0	0
2003	28	0	1	0	0	0	0	0
2004	90	0	0	1	0	0	0	0
2005	345	0	0	0	0	1	0	0
2006	63	0	0	1	0	0	0	0
2007	90	0	0	1	0	0	0	0
2008	450	0	0	0	0	1	0	0

2009	2500	0	0	0	0	0	0	1
2010	100	0	0	0	1	0	0	0
2011	75	0	0	1	0	0	0	0
2012	225	0	0	0	0	1	0	0
2013	107	0	0	0	1	0	0	0
2014	285	0	0	0	0	1	0	0
2015	500	0	0	0	0	0	1	0
2016	0	1	0	0	0	0	0	0
2017	2200	0	0	0	0	0	0	1
2018	160	0	0	0	1	0	0	0
2019	42	0	1	0	0	0	0	0
2020	90	0	0	1	0	0	0	0
2021	255	0	0	0	0	1	0	0
2022	1200	0	0	0	0	0	0	1
2023	90	0	0	1	0	0	0	0
2024	400	0	0	0	0	1	0	0
2025	170	0	0	0	1	0	0	0
2026	300	0	0	0	0	1	0	0
2027	600	0	0	0	0	0	1	0
2028	300	0	0	0	0	1	0	0
2029	400	0	0	0	0	1	0	0
2030	95	0	0	1	0	0	0	0
2031	165	0	0	0	1	0	0	0
2032	571	0	0	0	0	0	1	0
2033	1000	0	0	0	0	0	0	1
2034	75	0	0	1	0	0	0	0
2035	140	0	0	0	1	0	0	0
2036	390	0	0	0	0	1	0	0
2037	450	0	0	0	0	1	0	0
2038	100	0	0	0	1	0	0	0
2039	520	0	0	0	0	0	1	0
2040	100	0	0	0	1	0	0	0
2041	200	0	0	0	0	1	0	0
2042	32750	0	0	0	0	0	0	1
2043	1000	0	0	0	0	0	0	1
2044	800	0	0	0	0	0	1	0
2045	300	0	0	0	0	1	0	0
2046	70	0	0	1	0	0	0	0
2047	139	0	0	0	1	0	0	0
2048	200	0	0	0	0	1	0	0
2049	900	0	0	0	0	0	1	0
2050	235	0	0	0	0	1	0	0

2051	110	0	0	0	1	0	0	0
2052	255	0	0	0	0	1	0	0
2053	0	1	0	0	0	0	0	0
2054	110	0	0	0	1	0	0	0
2055	320	0	0	0	0	1	0	0
2056	150	0	0	0	1	0	0	0
2057	180	0	0	0	1	0	0	0
2058	110	0	0	0	1	0	0	0
2059	400	0	0	0	0	1	0	0
2060	25	0	1	0	0	0	0	0
2061	139	0	0	0	1	0	0	0
2062	425	0	0	0	0	1	0	0
2063	700	0	0	0	0	0	1	0
2064	372	0	0	0	0	1	0	0
2065	400	0	0	0	0	1	0	0
2066	450	0	0	0	0	1	0	0
2067	345	0	0	0	0	1	0	0
2068	300	0	0	0	0	1	0	0
2069	175	0	0	0	1	0	0	0
2070	0	1	0	0	0	0	0	0
2071	102	0	0	0	1	0	0	0
2072	50	0	0	1	0	0	0	0
2073	126	0	0	0	1	0	0	0
2074	500	0	0	0	0	0	1	0
2075	85	0	0	1	0	0	0	0
2076	500	0	0	0	0	0	1	0
2077	360	0	0	0	0	1	0	0
2078	460	0	0	0	0	1	0	0
2079	600	0	0	0	0	0	1	0
2080	202	0	0	0	0	1	0	0
2081	340	0	0	0	0	1	0	0
2082	200	0	0	0	0	1	0	0
2083	220	0	0	0	0	1	0	0
2084	250	0	0	0	0	1	0	0
2085	24	0	1	0	0	0	0	0
2086	256	0	0	0	0	1	0	0
2087	120	0	0	0	1	0	0	0
2088	650	0	0	0	0	0	1	0
2089	80	0	0	1	0	0	0	0
2090	30	0	1	0	0	0	0	0
2091	100	0	0	0	1	0	0	0
2092	250	0	0	0	0	1	0	0

2093	200	0	0	0	0	1	0	0
2094	70	0	0	1	0	0	0	0
2095	1000	0	0	0	0	0	0	1
2096	85	0	0	1	0	0	0	0
2097	112	0	0	0	1	0	0	0
2098	545	0	0	0	0	0	1	0
2099	200	0	0	0	0	1	0	0
2100	269	0	0	0	0	1	0	0
2101	775	0	0	0	0	0	1	0
2102	66	0	0	1	0	0	0	0
2103	485	0	0	0	0	1	0	0
2104	100	0	0	0	1	0	0	0
2105	100	0	0	0	1	0	0	0
2106	400	0	0	0	0	1	0	0
2107	0	1	0	0	0	0	0	0
2108	500	0	0	0	0	0	1	0
2109	16200	0	0	0	0	0	0	1
2110	180	0	0	0	1	0	0	0
2111	0	1	0	0	0	0	0	0
2112	100	0	0	0	1	0	0	0
2113	300	0	0	0	0	1	0	0
2114	95	0	0	1	0	0	0	0
2115	250	0	0	0	0	1	0	0
2116	200	0	0	0	0	1	0	0
2117	45	0	1	0	0	0	0	0
2118	315	0	0	0	0	1	0	0
2119	95	0	0	1	0	0	0	0
2120	300	0	0	0	0	1	0	0
2121	1000	0	0	0	0	0	0	1
2122	35	0	1	0	0	0	0	0
2123	375	0	0	0	0	1	0	0
2124	15	0	1	0	0	0	0	0
2125	250	0	0	0	0	1	0	0
2126	300	0	0	0	0	1	0	0
2127	195	0	0	0	1	0	0	0
2128	275	0	0	0	0	1	0	0
2129	130	0	0	0	1	0	0	0
2130	25	0	1	0	0	0	0	0
2131	50	0	0	1	0	0	0	0
2132	1851	0	0	0	0	0	0	1
2133	500	0	0	0	0	0	1	0
2134	51	0	0	1	0	0	0	0

2135	100	0	0	0	1	0	0	0
2136	279	0	0	0	0	1	0	0
2137	128	0	0	0	1	0	0	0
2138	55	0	0	1	0	0	0	0
2139	380	0	0	0	0	1	0	0
2140	275	0	0	0	0	1	0	0
2141	50	0	0	1	0	0	0	0
2142	85	0	0	1	0	0	0	0
2143	100	0	0	0	1	0	0	0
2144	46	0	1	0	0	0	0	0
2145	390	0	0	0	0	1	0	0
2146	200	0	0	0	0	1	0	0
2147	16	0	1	0	0	0	0	0
2148	1800	0	0	0	0	0	0	1
2149	7	0	1	0	0	0	0	0
2150	398	0	0	0	0	1	0	0
2151	70	0	0	1	0	0	0	0
2152	650	0	0	0	0	0	1	0
2153	534	0	0	0	0	0	1	0
2154	2500	0	0	0	0	0	0	1
2155	50	0	0	1	0	0	0	0
2156	125	0	0	0	1	0	0	0
2157	96	0	0	1	0	0	0	0
2158	410	0	0	0	0	1	0	0
2159	45	0	1	0	0	0	0	0
2160	455	0	0	0	0	1	0	0
2161	1000	0	0	0	0	0	0	1
2162	300	0	0	0	0	1	0	0
2163	185	0	0	0	1	0	0	0
2164	950	0	0	0	0	0	1	0
2165	1350	0	0	0	0	0	0	1
2166	390	0	0	0	0	1	0	0
2167	30	0	1	0	0	0	0	0
2168	75	0	0	1	0	0	0	0
2169	101	0	0	0	1	0	0	0
2170	200	0	0	0	0	1	0	0
2171	616	0	0	0	0	0	1	0
2172	80	0	0	1	0	0	0	0
2173	200	0	0	0	0	1	0	0
2174	350	0	0	0	0	1	0	0
2175	400	0	0	0	0	1	0	0
2176	225	0	0	0	0	1	0	0

2177	125	0	0	0	1	0	0	0
2178	150	0	0	0	1	0	0	0
2179	153	0	0	0	1	0	0	0
2180	400	0	0	0	0	1	0	0
2181	875	0	0	0	0	0	1	0
2182	90	0	0	1	0	0	0	0
2183	650	0	0	0	0	0	1	0
2184	160	0	0	0	1	0	0	0
2185	137	0	0	0	1	0	0	0
2186	350	0	0	0	0	1	0	0
2187	602	0	0	0	0	0	1	0
2188	2000	0	0	0	0	0	0	1
2189	4200	0	0	0	0	0	0	1
2190	500	0	0	0	0	0	1	0
2191	340	0	0	0	0	1	0	0
2192	55	0	0	1	0	0	0	0
2193	1050	0	0	0	0	0	0	1
2194	400	0	0	0	0	1	0	0
2195	190	0	0	0	1	0	0	0
2196	1515	0	0	0	0	0	0	1
2197	1000	0	0	0	0	0	0	1
2198	450	0	0	0	0	1	0	0
2199	60	0	0	1	0	0	0	0
2200	1700	0	0	0	0	0	0	1
2201	1215	0	0	0	0	0	0	1
2202	540	0	0	0	0	0	1	0
2203	165	0	0	0	1	0	0	0
2204	440	0	0	0	0	1	0	0
2205	350	0	0	0	0	1	0	0
2206	57	0	0	1	0	0	0	0
2207	400	0	0	0	0	1	0	0
2208	950	0	0	0	0	0	1	0
2209	122	0	0	0	1	0	0	0
2210	240	0	0	0	0	1	0	0
2211	330	0	0	0	0	1	0	0
2212	300	0	0	0	0	1	0	0
2213	50	0	0	1	0	0	0	0
2214	80	0	0	1	0	0	0	0
2215	500	0	0	0	0	0	1	0
2216	850	0	0	0	0	0	1	0

	%Foreested				
IDNo	PF1	PF2	PF3	PF5	PF6
1001	0.199	0	1	0	0
1002	0.524	0	0	1	0
1003	0.595	0	0	1	0
1004	1	0	0	0	1
1005	0.929	0	0	0	1
1006	1	0	0	0	1
1007	0.622	0	0	1	0
1008	1	0	0	0	1
1009	0.993	0	0	0	1
1010	0	1	0	0	0
1011	0.6	0	0	1	0

1012	0.667	0	0	1	0
1013	1	0	0	0	1
1014	0.8	0	0	0	1
1015	0.485	0	0	1	0
1016	0	1	0	0	0
1017	0.5	0	0	1	0
1018	1	0	0	0	1
1019	0.938	0	0	0	1
1020	0.556	0	0	1	0
1021	0.948	0	0	0	1
1022	0.819	0	0	0	1
1023	1	0	0	0	1
1024	1	0	0	0	1
1025	0	1	0	0	0
1026	0.9	0	0	0	1
1027	1	0	0	0	1
1028	1	0	0	0	1
1029	0.925	0	0	0	1
1030	0.385	0	0	1	0
1031	1	0	0	0	1
1032	0.875	0	0	0	1
1033	0.632	0	0	1	0
1034	0.99	0	0	0	1
1035	0.962	0	0	0	1
1036	1	0	0	0	1
1037	0.333	0	0	1	0
1038	0.97	0	0	0	1
1039	0.962	0	0	0	1
1040	0.521	0	0	1	0
1041	1	0	0	0	1
1042	0.5	0	0	1	0
1043	0.938	0	0	0	1
1044	0.923	0	0	0	1
1045	0.591	0	0	1	0
1046	0.846	0	0	0	1
1047	0	1	0	0	0
1048	0.986	0	0	0	1
1049	0.778	0	0	0	1
1050	0.833	0	0	0	1
1051	1	0	0	0	1
1052	0	1	0	0	0
1053	1	0	0	0	1

1054	1	0	0	0	1
1055	0.624	0	0	1	0
1056	0.975	0	0	0	1
1057	0.833	0	0	0	1
1058	0.836	0	0	0	1
1059	0.533	0	0	1	0
1060	0.5	0	0	1	0
1061	0.48	0	0	1	0
1062	0	1	0	0	0
1063	0.769	0	0	0	1
1064	0.692	0	0	0	1
1065	0.909	0	0	0	1
1066	0.736	0	0	0	1
1067	1	0	0	0	1
1068	0.438	0	0	1	0
1069	0.571	0	0	1	0
1070	0.938	0	0	0	1
1071	0.9	0	0	0	1
1072	1	0	0	0	1
1073	0.575	0	0	1	0
1074	1	0	0	0	1
1075	0.95	0	0	0	1
1076	0	1	0	0	0
1077	0.625	0	0	1	0
1078	0.571	0	0	1	0
1079	0.933	0	0	0	1
1080	0	1	0	0	0
1081	0.853	0	0	0	1
1082	0.778	0	0	0	1
1083	0.494	0	0	1	0
1084	0.451	0	0	1	0
1085	0	1	0	0	0
1086	0.992	0	0	0	1
1087	0.909	0	0	0	1
1088	0.963	0	0	0	1
1089	0.571	0	0	1	0
1090	0.122	0	1	0	0
1091	0	1	0	0	0
1092	0.806	0	0	0	1
1093	1	0	0	0	1
1094	0.8	0	0	0	1
1095	1	0	0	0	1

1096	0.907	0	0	0	1
1097	0.644	0	0	1	0
1098	0.412	0	0	1	0
1099	0.929	0	0	0	1
1100	0	1	0	0	0
1101	0.76	0	0	0	1
1102	0.9	0	0	0	1
1103	0.667	0	0	1	0
1104	0.8	0	0	0	1
1105	0.909	0	0	0	1
1106	0.795	0	0	0	1
1107	0.231	0	1	0	0
1108	0	1	0	0	0
1109	0.975	0	0	0	1
1110	1	0	0	0	1
1111	0.992	0	0	0	1
1112	1	0	0	0	1
1113	0.636	0	0	1	0
1114	0.85	0	0	0	1
1115	0.841	0	0	0	1
1116	0.811	0	0	0	1
1117	0.556	0	0	1	0
1118	0.641	0	0	1	0
1119	0.946	0	0	0	1
1120	0.824	0	0	0	1
1121	0.735	0	0	0	1
1122	0.654	0	0	1	0
1123	1	0	0	0	1
1124	0.776	0	0	0	1
1125	1	0	0	0	1
1126	0.778	0	0	0	1
1127	0.96	0	0	0	1
1128	0.469	0	0	1	0
1129	1	0	0	0	1
1130	0.427	0	0	1	0
1131	0.909	0	0	0	1
1132	0.913	0	0	0	1
1133	0.9	0	0	0	1
1134	0.449	0	0	1	0
1135	1	0	0	0	1
1136	0.8	0	0	0	1
1137	0.5	0	0	1	0

1138	0.75	0	0	0	1
1139	0.932	0	0	0	1
1140	0.833	0	0	0	1
1141	1	0	0	0	1
1142	0.714	0	0	0	1
1143	0.983	0	0	0	1
1144	0.577	0	0	1	0
1145	0.479	0	0	1	0
1146	0.875	0	0	0	1
1147	1	0	0	0	1
1148	1	0	0	0	1
1149	0.588	0	0	1	0
1150	0.875	0	0	0	1
1151	1	0	0	0	1
1152	0.976	0	0	0	1
1153	0.794	0	0	0	1
1154	0.467	0	0	1	0
1155	0.876	0	0	0	1
1156	1	0	0	0	1
1157	0.822	0	0	0	1
1158	0.667	0	0	1	0
1159	0.551	0	0	1	0
1160	0.923	0	0	0	1
1161	0.909	0	0	0	1
1162	0.992	0	0	0	1
1163	0.467	0	0	1	0
1164	0.934	0	0	0	1
1165	0.5	0	0	1	0
1166	0.277	0	1	0	0
1167	0.667	0	0	1	0
1168	1	0	0	0	1
1169	0.908	0	0	0	1
1170	0.949	0	0	0	1
1171	0.92	0	0	0	1
1172	0.92	0	0	0	1
1173	0	1	0	0	0
1174	0.972	0	0	0	1
1175	0.95	0	0	0	1
1176	1	0	0	0	1
1177	1	0	0	0	1
1178	0.938	0	0	0	1
1179	0.5	0	0	1	0

1180	0.7	0	0	0	1
1181	1	0	0	0	1
1182	0.813	0	0	0	1
1183	1	0	0	0	1
1184	1	0	0	0	1
1185	0.991	0	0	0	1
1186	0.75	0	0	0	1
1187	0.533	0	0	1	0
1188	0.901	0	0	0	1
1189	0.269	0	1	0	0
1190	1	0	0	0	1
1191	0.8	0	0	0	1
1192	1	0	0	0	1
1193	0.861	0	0	0	1
1194	1	0	0	0	1
1195	1	0	0	0	1
1196	0.772	0	0	0	1
1197	1	0	0	0	1
1198	0.866	0	0	0	1
1199	0.857	0	0	0	1
1200	1	0	0	0	1
1201	0.795	0	0	0	1
1202	1	0	0	0	1
1203	1	0	0	0	1
1204	0.997	0	0	0	1
1205	0.967	0	0	0	1
1206	0.833	0	0	0	1
1207	0.647	0	0	1	0
1208	1	0	0	0	1
1209	0.5	0	0	1	0
1210	0.8	0	0	0	1
1211	0.583	0	0	1	0
1212	0.4	0	0	1	0
1213	0.485	0	0	1	0
1214	0.55	0	0	1	0
1215	0.983	0	0	0	1
1216	1	0	0	0	1
1217	0.917	0	0	0	1
1218	1	0	0	0	1
1219	0.714	0	0	0	1
1220	0.762	0	0	0	1
1221	0.804	0	0	0	1

1222	0.875	0	0	0	1
1223	0	1	0	0	0
1224	0.444	0	0	1	0
1225	0.35	0	0	1	0
1226	1	0	0	0	1
1227	0.651	0	0	1	0
1228	0.909	0	0	0	1
1229	0.999	0	0	0	1
1230	0.8	0	0	0	1
1231	0.694	0	0	0	1
1232	1	0	0	0	1
1233	0.631	0	0	1	0
1234	1	0	0	0	1
1235	0.765	0	0	0	1
1236	0.375	0	0	1	0
1237	0.987	0	0	0	1
1238	0.857	0	0	0	1
1239	0.692	0	0	0	1
1240	0.95	0	0	0	1
1241	1	0	0	0	1
1242	0.903	0	0	0	1
1243	0.926	0	0	0	1
1244	0.4	0	0	1	0
1245	0.662	0	0	1	0
1246	0.917	0	0	0	1
1247	0.379	0	0	1	0
1248	0.944	0	0	0	1
1249	0.938	0	0	0	1
1250	0.92	0	0	0	1
1251	0.545	0	0	1	0
1252	0.9	0	0	0	1
1253	0.955	0	0	0	1
2001	0.81	0	0	0	1
2002	0.875	0	0	0	1
2003	1	0	0	0	1
2004	0.796	0	0	0	1
2005	0.986	0	0	0	1
2006	0.955	0	0	0	1
2007	0.9	0	0	0	1
2008	0.938	0	0	0	1
2009	0.833	0	0	0	1
2010	0.667	0	0	1	0

2011	0.568	0	0	1	0
2012	0.9	0	0	0	1
2013	1	0	0	0	1
2014	1	0	0	0	1
2015	0.714	0	0	0	1
2016	0	1	0	0	0
2017	1	0	0	0	1
2018	0.889	0	0	0	1
2019	1	0	0	0	1
2020	0.756	0	0	0	1
2021	0.714	0	0	0	1
2022	1	0	0	0	1
2023	0.789	0	0	0	1
2024	1	0	0	0	1
2025	0.649	0	0	1	0
2026	0.857	0	0	0	1
2027	0.414	0	0	1	0
2028	0.857	0	0	0	1
2029	0.727	0	0	0	1
2030	0.798	0	0	0	1
2031	0.882	0	0	0	1
2032	1	0	0	0	1
2033	0.467	0	0	1	0
2034	1	0	0	0	1
2035	0	1	0	0	0
2036	0.867	0	0	0	1
2037	0.687	0	0	0	1
2038	0.575	0	0	1	0
2039	0.867	0	0	0	1
2040	0.472	0	0	1	0
2041	0.286	0	1	0	0
2042	0.978	0	0	0	1
2043	0.625	0	0	1	0
2044	1	0	0	0	1
2045	0.75	0	0	0	1
2046	0.5	0	0	1	0
2047	0.777	0	0	0	1
2048	0.667	0	0	1	0
2049	1	0	0	0	1
2050	1	0	0	0	1
2051	0.917	0	0	0	1
2052	0.907	0	0	0	1

2053	0	1	0	0	0
2054	0.629	0	0	1	0
2055	0.982	0	0	0	1
2056	0.811	0	0	0	1
2057	0.923	0	0	0	1
2058	1	0	0	0	1
2059	0.615	0	0	1	0
2060	0.2	0	1	0	0
2061	0.965	0	0	0	1
2062	0.773	0	0	0	1
2063	0.897	0	0	0	1
2064	0.844	0	0	0	1
2065	0.533	0	0	1	0
2066	0.6	0	0	1	0
2067	0.98	0	0	0	1
2068	0.909	0	0	0	1
2069	0.761	0	0	0	1
2070	0	1	0	0	0
2071	0.895	0	0	0	1
2072	0.714	0	0	0	1
2073	0.568	0	0	1	0
2074	1	0	0	0	1
2075	0.68	0	0	0	1
2076	0.5	0	0	1	0
2077	0.947	0	0	0	1
2078	0.767	0	0	0	1
2079	1	0	0	0	1
2080	1	0	0	0	1
2081	0.749	0	0	0	1
2082	0.662	0	0	1	0
2083	0.957	0	0	0	1
2084	1	0	0	0	1
2085	0.923	0	0	0	1
2086	1	0	0	0	1
2087	0.902	0	0	0	1
2088	0.565	0	0	1	0
2089	0.494	0	0	1	0
2090	0.28	0	1	0	0
2091	1	0	0	0	1
2092	0.871	0	0	0	1
2093	0.791	0	0	0	1
2094	0.778	0	0	0	1

2095	1	0	0	0	1
2096	0.486	0	0	1	0
2097	1	0	0	0	1
2098	0.991	0	0	0	1
2099	1	0	0	0	1
2100	0.897	0	0	0	1
2101	1	0	0	0	1
2102	1	0	0	0	1
2103	0.99	0	0	0	1
2104	0.571	0	0	1	0
2105	0.813	0	0	0	1
2106	0.571	0	0	1	0
2107	0	1	0	0	0
2108	1	0	0	0	1
2109	0.997	0	0	0	1
2110	0.9	0	0	0	1
2111	0	1	0	0	0
2112	0.741	0	0	0	1
2113	0.993	0	0	0	1
2114	0.633	0	0	1	0
2115	0.556	0	0	1	0
2116	0.727	0	0	0	1
2117	0.391	0	0	1	0
2118	0.759	0	0	0	1
2119	0.95	0	0	0	1
2120	0.935	0	0	0	1
2121	1	0	0	0	1
2122	0.5	0	0	1	0
2123	0.88	0	0	0	1
2124	0.789	0	0	0	1
2125	0.877	0	0	0	1
2126	0.667	0	0	1	0
2127	0.696	0	0	0	1
2128	0.926	0	0	0	1
2129	0.578	0	0	1	0
2130	1	0	0	0	1
2131	0.41	0	0	1	0
2132	1	0	0	0	1
2133	0.541	0	0	1	0
2134	1	0	0	0	1
2135	0.877	0	0	0	1
2136	1	0	0	0	1

2137	1	0	0	0	1
2138	0.917	0	0	0	1
2139	0.992	0	0	0	1
2140	0.611	0	0	1	0
2141	1	0	0	0	1
2142	1	0	0	0	1
2143	0.25	0	1	0	0
2144	0.368	0	0	1	0
2145	0.99	0	0	0	1
2146	0.278	0	1	0	0
2147	0.8	0	0	0	1
2148	1	0	0	0	1
2149	0.212	0	1	0	0
2150	0.995	0	0	0	1
2151	1	0	0	0	1
2152	0.929	0	0	0	1
2153	1	0	0	0	1
2154	1	0	0	0	1
2155	0.962	0	0	0	1
2156	0.767	0	0	0	1
2157	0.549	0	0	1	0
2158	0.872	0	0	0	1
2159	0.938	0	0	0	1
2160	0.791	0	0	0	1
2161	0.909	0	0	0	1
2162	0.75	0	0	0	1
2163	1	0	0	0	1
2164	0.95	0	0	0	1
2165	0.675	0	0	0	1
2166	0.813	0	0	0	1
2167	1	0	0	0	1
2168	0.536	0	0	1	0
2169	0.669	0	0	0	1
2170	0.541	0	0	1	0
2171	0.837	0	0	0	1
2172	0.777	0	0	0	1
2173	0.667	0	0	1	0
2174	0.579	0	0	1	0
2175	0.8	0	0	0	1
2176	0.9	0	0	0	1
2177	0.912	0	0	0	1
2178	0.993	0	0	0	1

2179	0.939	0	0	0	1
2180	0.889	0	0	0	1
2181	0.573	0	0	1	0
2182	0.293	0	1	0	0
2183	0.929	0	0	0	1
2184	0.941	0	0	0	1
2185	0.774	0	0	0	1
2186	0.959	0	0	0	1
2187	1	0	0	0	1
2188	0.667	0	0	1	0
2189	0.955	0	0	0	1
2190	0.556	0	0	1	0
2191	1	0	0	0	1
2192	0.846	0	0	0	1
2193	0.875	0	0	0	1
2194	0.571	0	0	1	0
2195	1	0	0	0	1
2196	0.992	0	0	0	1
2197	0.5	0	0	1	0
2198	0.9	0	0	0	1
2199	0.923	0	0	0	1
2200	0.739	0	0	0	1
2201	0.935	0	0	0	1
2202	0.931	0	0	0	1
2203	0.825	0	0	0	1
2204	0.978	0	0	0	1
2205	0.875	0	0	0	1
2206	0.95	0	0	0	1
2207	0.667	0	0	1	0
2208	0.932	0	0	0	1
2209	1	0	0	0	1
2210	1	0	0	0	1
2211	0.516	0	0	1	0
2212	1	0	0	0	1
2213	0.909	0	0	0	1
2214	0.533	0	0	1	0
2215	1	0	0	0	1
2216	0.919	0	0	0	1

	Primary Reason for Ownership						
	Residence	Esthetics	PFrm	Products	Recreation	Timber	Investment
IDNo	PRO1	PRO2	PRO3	PRO4	PRO5	PRO6	PRO7
1001	0	0	0	0	0	1	0
1002	0	0	1	0	0	0	0
1003	0	0	0	0	1	1	0
1004	0	0	0	0	0	1	1
1005	1	0	0	0	0	1	1
1006	0	0	0	0	0	1	0
1007	0	0	0	0	0	1	0
1008	0	0	0	0	0	0	1
1009	0	0	0	0	0	0	1

1010	1	0	0	0	0	0	0
1011	0	0	0	0	0	1	0
1012	1	0	0	0	0	0	0
1013	0	0	1	0	0	0	0
1014	1	0	0	0	0	0	0
1015	0	0	0	0	0	1	1
1016	0	0	0	0	0	1	0
1017	1	0	0	0	0	0	0
1018	0	0	0	0	0	1	0
1019	0	0	0	0	0	1	1
1020	0	0	0	0	0	1	0
1021	0	0	0	0	0	1	0
1022	0	0	0	0	0	0	1
1023	0	0	0	0	0	1	0
1024	1	1	0	0	0	0	0
1025	0	1	0	0	0	1	0
1026	0	0	1	0	0	0	0
1027	0	0	0	0	0	1	0
1028	0	0	0	0	0	1	0
1029	0	0	0	0	0	1	0
1030	0	0	1	0	0	0	0
1031	0	0	0	0	1	1	1
1032	0	0	0	0	0	1	0
1033	0	0	1	0	0	0	0
1034	0	0	0	0	0	0	1
1035	0	0	0	0	0	1	0
1036	0	0	0	0	1	0	0
1037	0	0	0	0	1	1	1
1038	0	0	0	0	1	1	0
1039	0	0	0	0	0	1	0
1040	0	0	0	0	0	1	0
1041	0	0	0	0	0	1	0
1042	0	0	1	0	0	0	0
1043	0	0	0	0	0	1	0
1044	0	0	0	0	0	1	0
1045	0	0	0	0	0	1	0
1046	0	0	1	0	0	1	0
1047	0	0	1	0	0	0	0
1048	0	0	0	0	0	1	0
1049	0	0	0	0	0	1	0
1050	0	0	0	0	0	1	1
1051	0	0	0	0	0	1	0

1052	1	0	0	0	0	1	0
1053	0	0	0	0	0	1	0
1054	0	0	0	0	0	0	1
1055	0	0	0	0	1	0	0
1056	0	0	0	0	0	1	0
1057	0	0	0	0	0	1	0
1058	0	0	0	0	0	1	0
1059	0	0	1	0	0	0	0
1060	1	0	0	0	0	0	0
1061	0	0	0	0	0	0	1
1062	0	0	1	0	0	0	0
1063	0	0	0	0	0	1	0
1064	0	0	0	0	0	1	0
1065	1	0	1	0	0	1	1
1066	1	1	1	0	1	1	0
1067	0	0	0	0	0	0	1
1068	0	0	1	0	0	0	0
1069	0	0	0	0	0	1	0
1070	0	0	0	0	1	1	0
1071	0	0	0	0	0	1	0
1072	0	0	0	0	0	0	1
1073	0	0	0	0	1	1	1
1074	0	0	0	0	0	1	0
1075	0	0	0	0	1	0	0
1076	0	1	0	0	0	1	0
1077	0	0	0	0	0	1	0
1078	0	0	0	0	0	1	0
1079	0	0	0	0	0	1	0
1080	0	1	0	0	0	0	0
1081	0	0	0	0	0	1	1
1082	0	0	0	0	0	1	0
1083	0	0	1	0	0	0	0
1084	0	0	1	0	0	0	0
1085	0	0	0	0	0	1	0
1086	0	0	0	0	0	1	0
1087	0	0	0	0	0	1	0
1088	0	0	0	0	0	1	0
1089	0	0	1	0	0	0	0
1090	0	0	0	0	0	1	0
1091	0	0	1	0	0	0	0
1092	0	0	0	0	0	1	0
1093	0	0	0	0	0	1	0

1094	0	0	0	0	0	0	1
1095	0	0	1	0	0	0	0
1096	0	0	0	0	0	1	0
1097	0	0	0	0	0	1	0
1098	0	0	0	0	0	1	0
1099	0	0	0	0	0	1	1
1100	0	0	1	0	0	1	1
1101	0	0	1	0	0	0	0
1102	1	1	0	0	0	0	0
1103	0	0	0	0	0	1	0
1104	1	1	0	0	1	1	0
1105	1	0	0	0	0	1	0
1106	0	0	0	0	0	0	1
1107	0	0	1	0	0	0	0
1108	0	0	1	0	0	0	0
1109	0	0	0	0	0	1	0
1110	0	0	0	0	0	0	1
1111	0	0	0	0	0	1	0
1112	0	0	0	0	0	1	0
1113	0	0	0	0	0	1	0
1114	0	0	0	0	0	1	0
1115	0	0	0	0	0	0	1
1116	1	0	1	0	1	1	0
1117	0	0	0	0	0	1	0
1118	0	0	0	0	0	0	1
1119	0	0	0	0	0	0	1
1120	0	0	0	0	0	1	0
1121	0	0	0	0	1	1	0
1122	0	0	0	0	0	1	0
1123	0	1	0	0	1	1	1
1124	0	0	0	0	0	1	0
1125	0	0	0	0	0	1	0
1126	0	0	0	0	0	1	0
1127	0	0	0	0	0	1	0
1128	0	0	1	0	0	0	0
1129	0	0	1	0	0	0	0
1130	0	0	0	0	0	1	0
1131	0	0	0	0	0	1	0
1132	0	0	0	0	0	1	0
1133	0	0	0	0	0	1	0
1134	0	0	1	0	1	1	0
1135	1	1	0	0	1	1	1

1136	0	1	0	0	0	0	0
1137	0	0	1	0	0	0	0
1138	0	0	0	0	0	1	0
1139	0	0	0	0	0	1	0
1140	0	0	0	0	0	1	0
1141	0	0	0	0	0	1	0
1142	0	1	0	0	0	0	0
1143	0	0	0	0	0	0	1
1144	0	1	0	0	0	0	1
1145	1	0	1	1	0	1	1
1146	0	0	0	0	0	1	0
1147	0	0	0	0	0	0	1
1148	0	0	0	0	0	1	0
1149	0	0	0	0	0	1	0
1150	0	0	0	0	0	1	0
1151	0	0	0	0	0	1	0
1152	0	0	0	0	0	1	0
1153	0	0	1	0	0	1	0
1154	0	0	1	0	0	0	0
1155	0	1	0	0	0	0	0
1156	0	0	0	0	0	0	1
1157	0	0	0	0	0	1	0
1158	1	0	1	0	1	1	0
1159	0	0	0	0	0	1	0
1160	1	0	0	0	0	0	0
1161	0	0	0	0	0	1	0
1162	0	0	0	0	0	0	1
1163	0	0	0	0	0	1	0
1164	0	0	0	0	0	0	1
1165	0	0	0	0	0	1	0
1166	0	0	1	0	0	0	0
1167	1	1	1	0	0	0	0
1168	0	0	1	0	0	1	0
1169	0	0	0	0	0	1	0
1170	0	0	0	0	0	1	0
1171	0	1	0	0	0	0	0
1172	0	0	1	0	0	0	0
1173	0	0	0	0	0	1	0
1174	0	0	0	0	0	1	0
1175	0	1	0	0	0	0	0
1176	0	1	0	0	0	0	0
1177	0	0	0	0	0	0	1

1178	0	0	0	0	0	0	1
1179	0	0	1	0	0	0	0
1180	0	0	0	0	0	1	0
1181	0	0	0	0	0	1	0
1182	0	0	0	0	0	1	0
1183	0	0	0	0	0	1	1
1184	0	0	0	0	0	1	1
1185	0	0	0	0	0	1	0
1186	1	0	1	0	0	0	0
1187	0	0	0	0	0	1	0
1188	0	0	0	0	0	1	0
1189	0	0	0	0	0	1	0
1190	0	0	0	0	0	1	0
1191	0	0	0	0	0	1	0
1192	0	0	0	0	1	1	1
1193	0	0	0	0	0	1	0
1194	0	0	0	0	0	1	1
1195	0	0	0	0	0	1	0
1196	0	0	0	0	0	0	1
1197	0	0	0	0	0	1	0
1198	0	0	0	0	0	1	0
1199	0	0	0	0	0	1	0
1200	0	0	0	0	0	1	0
1201	0	0	0	0	0	1	0
1202	0	0	0	0	0	1	0
1203	0	0	0	0	0	1	0
1204	0	0	0	0	0	1	0
1205	0	0	0	0	0	1	0
1206	0	0	1	0	1	1	0
1207	0	0	1	0	0	0	0
1208	0	0	1	0	0	0	0
1209	0	0	0	0	0	0	1
1210	0	0	0	0	0	1	0
1211	0	0	1	0	0	1	0
1212	0	0	1	0	0	1	0
1213	0	0	1	0	0	0	0
1214	0	0	0	0	0	1	0
1215	0	0	0	0	0	1	0
1216	0	0	0	0	0	1	0
1217	0	0	0	0	0	1	0
1218	0	0	0	0	0	1	0
1219	0	0	1	0	0	0	0

1220	0	0	1	0	0	0	0
1221	0	0	0	0	0	1	0
1222	0	1	0	0	0	1	0
1223	0	0	0	0	0	1	0
1224	0	0	0	0	0	1	0
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1230	0	0	0	0	0	1	0
1231	1	0	1	0	0	1	1
1232	0	0	0	0	0	1	0
1233	0	0	1	0	0	1	0
1234	0	0	0	0	0	1	0
1235	0	0	0	0	0	1	0
1236	0	0	0	0	0	0	1
1237	0	0	0	0	0	1	0
1238	0	0	0	0	0	1	0
1239	0	0	1	0	0	0	0
1240	0	0	0	0	0	1	0
1241	0	0	0	0	0	0	1
1242	0	0	0	0	0	0	1
1243	0	0	0	0	0	1	0
1244	0	0	0	0	1	0	0
1245	0	0	0	0	0	1	0
1246	0	0	0	0	1	0	0
1247	0	0	0	0	0	1	0
1248	0	1	0	0	1	1	1
1249	0	0	0	0	0	1	0
1250	0	0	0	0	0	1	0
1251	0	0	1	0	0	0	0
1252	0	0	0	0	0	1	0
1253	0	0	0	0	0	1	0
2001	0	0	0	0	0	0	1
2002	0	0	0	0	0	1	0
2003	0	0	0	0	0	1	0
2004	0	0	0	0	0	1	0
2005	1	0	0	0	0	0	0
2006	0	0	0	0	0	1	0
2007	1	0	1	0	0	0	0
2008	0	0	1	0	0	1	0

2009	0	0	0	0	1	0	0
2010	0	0	1	0	0	0	0
2011	0	0	1	0	0	1	0
2012	0	0	0	0	0	1	0
2013	0	0	0	0	0	1	0
2014	0	1	0	0	1	1	1
2015	0	1	0	0	1	1	0
2016	0	0	1	0	0	0	0
2017	0	0	0	0	1	1	1
2018	0	0	0	0	0	1	0
2019	0	0	1	0	0	1	1
2020	0	0	0	0	0	0	1
2021	0	0	1	0	0	0	0
2022	0	0	0	0	0	1	0
2023	0	1	0	0	0	0	0
2024	0	1	0	0	0	0	0
2025	0	0	0	0	0	1	0
2026	1	1	1	1	1	1	0
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2031	0	0	0	0	0	1	0
2032	0	0	0	0	1	1	1
2033	0	0	0	0	0	1	0
2034	0	0	0	0	0	0	0
2035	0	0	0	0	0	0	1
2036	0	0	0	0	0	1	0
2037	0	0	0	0	0	1	0
2038	0	0	0	0	0	1	1
2039	0	0	0	0	0	1	0
2040	0	0	1	0	0	0	0
2041	0	0	1	0	0	0	0
2042	0	0	0	0	1	1	1
2043	0	0	0	0	1	1	1
2044	0	0	1	0	0	0	0
2045	0	0	0	0	0	1	0
2046	0	0	1	0	0	0	0
2047	0	0	1	0	0	1	1
2048	0	0	1	0	0	0	0
2049	0	0	0	0	0	0	0
2050	0	0	0	0	0	1	0

2051	1	0	0	0	0	0	0
2052	0	0	0	0	0	1	0
2053	0	0	0	0	0	1	0
2054	0	0	0	0	0	1	0
2055	0	0	0	0	0	0	1
2056	0	0	1	0	0	0	0
2057	0	0	1	0	0	0	0
2058	0	0	0	0	0	0	1
2059	0	0	0	0	0	1	0
2060	0	0	1	0	0	0	0
2061	0	1	1	0	0	1	0
2062	0	0	0	0	0	1	0
2063	0	0	0	0	0	1	0
2064	0	0	1	0	0	0	1
2065	0	0	1	0	0	0	0
2066	0	0	0	0	0	1	0
2067	0	0	0	0	1	0	0
2068	1	0	0	1	0	1	0
2069	0	0	0	0	0	1	0
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2071	0	0	1	0	0	0	0
2072	0	0	0	0	0	1	1
2073	0	0	0	0	0	1	0
2074	0	0	0	0	0	1	0
2075	0	0	0	0	0	0	1
2076	0	1	0	0	1	1	1
2077	0	0	0	0	0	1	0
2078	0	0	0	0	0	1	0
2079	0	0	0	0	0	1	0
2080	0	0	0	0	0	0	0
2081	0	0	0	0	1	1	0
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2083	0	0	0	0	0	1	0
2084	1	0	0	0	0	0	0
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2087	0	0	0	0	0	1	0
2088	0	0	0	0	0	0	0
2089	1	0	0	0	0	0	0
2090	0	0	0	0	0	1	0
2091	0	1	1	0	1	1	1
2092	0	0	1	0	0	0	0

2093	0	0	0	0	0	1	0
2094	0	0	0	0	0	1	0
2095	0	1	0	0	0	0	0
2096	0	0	0	0	0	0	1
2097	0	1	0	0	0	1	0
2098	0	0	0	1	1	1	1
2099	0	0	0	0	0	1	0
2100	0	0	0	0	0	1	0
2101	0	0	0	0	0	1	1
2102	0	0	0	0	0	1	0
2103	0	0	0	0	0	1	0
2104	0	0	1	0	0	0	0
2105	0	0	0	1	0	0	0
2106	1	0	0	0	0	0	0
2107	0	0	0	0	0	1	0
2108	0	0	0	0	0	1	1
2109	0	0	0	0	0	1	0
2110	0	0	0	0	0	1	0
2111	1	0	1	0	0	1	1
2112	0	0	0	0	0	0	1
2113	0	0	0	0	0	1	0
2114	0	0	0	0	1	0	0
2115	0	0	0	0	0	1	0
2116	1	0	0	0	0	0	0
2117	0	0	1	0	0	0	0
2118	0	0	0	0	0	0	1
2119	0	1	0	0	1	1	0
2120	0	0	0	0	0	1	1
2121	0	0	0	0	0	1	0
2122	0	1	0	0	0	0	0
2123	0	0	0	0	0	1	0
2124	0	0	0	0	0	1	0
2125	0	0	0	0	0	1	0
2126	0	0	0	0	0	1	0
2127	0	0	0	0	0	1	0
2128	0	0	0	0	1	1	0
2129	0	0	0	0	0	1	0
2130	0	0	0	0	0	1	0
2131	0	0	0	0	0	1	0
2132	0	0	0	0	0	1	1
2133	0	0	1	0	0	0	0
2134	0	0	0	0	0	1	0

2135	0	0	0	0	0	0	1
2136	0	0	0	0	0	1	0
2137	0	0	0	0	0	0	1
2138	0	0	0	1	1	1	0
2139	0	0	0	0	0	1	0
2140	0	0	1	0	0	1	0
2141	0	0	0	0	0	1	0
2142	0	0	0	0	0	0	1
2143	0	0	1	0	0	0	0
2144	0	0	1	0	0	0	0
2145	0	0	0	0	0	1	0
2146	0	0	0	1	0	0	0
2147	0	0	0	0	0	0	1
2148	0	0	0	0	0	1	0
2149	0	0	1	0	0	0	0
2150	0	0	0	0	0	1	0
2151	0	0	0	0	1	0	1
2152	0	0	0	0	0	1	0
2153	0	0	0	0	0	0	1
2154	0	0	0	0	0	1	0
2155	0	0	0	0	0	1	1
2156	0	0	0	0	0	1	0
2157	0	0	0	0	0	1	0
2158	0	0	0	0	0	1	0
2159	0	0	0	0	0	1	0
2160	0	0	0	0	0	0	1
2161	0	0	0	0	1	0	0
2162	0	0	0	0	0	0	1
2163	0	0	0	0	0	1	0
2164	0	0	0	0	1	0	0
2165	0	0	0	0	0	0	1
2166	0	0	0	0	0	1	0
2167	0	0	0	0	0	1	0
2168	0	0	0	0	0	1	0
2169	0	0	0	0	0	1	0
2170	0	0	0	0	0	1	0
2171	0	0	0	0	0	1	0
2172	0	0	0	0	0	1	0
2173	0	0	0	0	0	1	0
2174	1	0	1	0	0	1	0
2175	0	0	0	0	0	1	0
2176	0	0	0	0	0	1	0

2177	0	0	0	0	0	1	0
2178	0	0	0	0	0	1	0
2179	0	0	0	0	0	0	1
2180	0	0	0	0	0	1	0
2181	0	0	0	0	0	0	1
2182	0	0	0	0	1	0	0
2183	0	0	1	0	0	1	1
2184	0	0	0	0	1	1	1
2185	1	0	1	0	1	1	0
2186	0	0	0	0	1	0	0
2187	0	0	0	0	0	1	0
2188	0	0	1	0	0	0	0
2189	1	1	1	0	1	1	0
2190	0	0	0	0	1	1	1
2191	0	0	0	0	0	1	0
2192	0	0	0	0	0	1	0
2193	0	0	0	0	0	1	0
2194	0	0	0	0	0	1	0
2195	0	1	0	0	1	1	1
2196	0	0	0	0	1	0	0
2197	0	0	0	0	0	1	0
2198	0	0	0	0	0	1	0
2199	0	1	0	0	0	0	0
2200	0	0	1	0	0	0	0
2201	0	0	0	0	0	1	1
2202	0	1	1	0	1	1	1
2203	0	0	0	0	0	0	1
2204	0	0	0	0	0	1	0
2205	0	0	0	0	0	1	1
2206	1	0	0	0	0	0	0
2207	0	0	0	0	0	1	0
2208	0	0	0	0	0	1	0
2209	0	0	0	0	0	1	1
2210	0	0	0	0	0	1	0
2211	0	0	1	0	0	0	0
2212	0	0	0	0	0	1	0
2213	0	0	1	0	0	1	0
2214	1	1	0	0	0	0	0
2215	0	0	0	0	0	1	0
2216	0	0	0	0	0	1	0

			Level of Education					
	Organization	Mgmt Plan	ES	HS	SC	C	SG	G
IDNo	BTO1	MP1	LOE1	LOE2	LOE3	LOE4	LOE5	LOE6
1001	1	0	0	0	0	0	1	0
1002	0	1	0	1	0	0	0	0
1003	1	1	0	0	0	0	0	1
1004	0	1	0	0	1	0	0	0
1005	1	0	0	0	1	0	0	0
1006	1	1	0	0	1	0	0	0
1007	1	1	0	0	0	1	0	0
1008	0	0	0	1	0	0	0	0
1009	0	0	0	0	0	0	0	1
1010	1	1	0	1	0	0	0	0

1011	1	1	0	0	1	0	0	0
1012	1	1	0	1	0	0	0	0
1013	1	1	0	0	0	1	0	0
1014	0	0	0	0	0	1	0	0
1015	1	1	0	0	0	0	1	0
1016	1	1	0	0	0	0	0	1
1017	1	1	0	0	0	0	0	1
1018	1	0	0	0	0	0	1	0
1019	0	1	0	0	0	0	1	0
1020	0	0	0	0	0	0	0	1
1021	1	1	0	1	0	0	0	0
1022	0	1	0	0	0	1	0	0
1023	1	1	0	0	0	1	0	0
1024	1	1	0	0	0	1	0	0
1025	0	0	0	0	0	0	1	0
1026	0	0	0	1	0	0	0	0
1027	1	0	0	0	1	0	0	0
1028	1	0	0	0	1	0	0	0
1029	1	1	0	0	0	1	0	0
1030	0	0	0	1	0	0	0	0
1031	1	1	0	0	0	0	0	1
1032	0	1	0	0	0	0	0	1
1033	1	1	0	0	0	1	0	0
1034	1	1	0	1	0	0	0	0
1035	0	1	0	0	1	0	0	0
1036	0	1	0	0	0	1	0	0
1037	1	1	0	0	0	1	0	0
1038	1	1	0	1	0	0	0	0
1039	1	1	0	0	0	0	0	1
1040	1	1	0	0	0	0	0	1
1041	0	1	0	0	1	0	0	0
1042	1	0	0	0	1	0	0	0
1043	1	0	0	0	0	0	1	0
1044	0	1	0	0	0	0	0	1
1045	0	1	0	0	0	1	0	0
1046	1	1	0	0	0	0	0	1
1047	0	0	0	0	1	0	0	0
1048	1	1	0	0	0	1	0	0
1049	1	1	0	0	1	0	0	0
1050	0	0	0	0	0	1	0	0
1051	1	1	0	0	1	0	0	0
1052	0	0	0	1	0	0	0	0

1053	1	1	0	0	1	0	0	0
1054	0	1	0	0	0	0	0	1
1055	1	1	0	0	0	1	0	0
1056	1	1	0	0	0	0	0	1
1057	0	0	0	1	0	0	0	0
1058	1	1	0	1	0	0	0	0
1059	1	0	0	0	0	0	1	0
1060	1	1	0	0	0	1	0	0
1061	0	1	0	1	0	0	0	0
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1065	1	1	0	0	1	0	0	0
1066	1	1	0	0	0	0	0	1
1067	0	0	0	0	1	0	0	0
1068	0	0	0	0	0	1	0	0
1069	1	0	0	1	0	0	0	0
1070	1	1	0	0	0	1	0	0
1071	1	1	0	0	1	0	0	0
1072	0	0	0	0	0	1	0	0
1073	1	1	0	1	0	0	0	0
1074	1	1	0	0	0	0	0	1
1075	0	1	0	0	0	1	0	0
1076	1	0	0	0	1	0	0	0
1077	0	0	0	0	0	1	0	0
1078	0	0	0	0	0	0	1	0
1079	1	1	0	0	0	1	0	0
1080	1	0	0	0	0	0	0	1
1081	0	0	0	1	0	0	0	0
1082	0	0	0	0	0	0	1	0
1083	0	1	0	1	0	0	0	0
1084	1	1	0	0	0	0	0	1
1085	0	1	0	1	0	0	0	0
1086	0	1	0	0	1	0	0	0
1087	0	0	0	0	0	1	0	0
1088	1	0	0	0	0	1	0	0
1089	1	1	0	0	0	0	1	0
1090	1	1	0	0	1	0	0	0
1091	1	1	0	0	0	1	0	0
1092	1	1	0	0	0	1	0	0
1093	1	0	0	0	0	1	0	0
1094	0	0	0	0	0	0	1	0

1095	0	0	0	0	0	0	0	1
1096	0	0	0	1	0	0	0	0
1097	0	0	0	0	0	1	0	0
1098	1	1	0	0	1	0	0	0
1099	0	0	0	0	0	1	0	0
1100	0	1	0	0	0	1	0	0
1101	1	1	0	0	0	1	0	0
1102	1	0	0	0	0	1	0	0
1103	1	0	0	1	0	0	0	0
1104	1	1	0	0	0	0	0	1
1105	1	1	0	1	0	0	0	0
1106	1	1	0	0	0	0	0	1
1107	0	0	0	0	0	0	0	1
1108	0	1	0	0	0	0	0	1
1109	1	0	0	1	0	0	0	0
1110	0	1	0	0	1	0	0	0
1111	1	1	0	0	1	0	0	0
1112	0	0	0	0	0	1	0	0
1113	1	1	0	0	0	1	0	0
1114	1	0	0	0	1	0	0	0
1115	0	0	0	0	0	0	0	1
1116	1	1	0	0	0	0	1	0
1117	1	1	0	0	0	0	0	1
1118	1	1	0	0	1	0	0	0
1119	1	0	0	0	1	0	0	0
1120	1	1	0	0	1	0	0	0
1121	1	1	0	0	0	0	0	1
1122	1	1	0	0	0	0	1	0
1123	0	0	0	0	0	0	0	1
1124	1	0	0	0	1	0	0	0
1125	1	1	0	0	0	0	0	1
1126	1	1	0	0	0	1	0	0
1127	0	1	0	1	0	0	0	0
1128	1	1	0	0	0	0	0	1
1129	0	1	1	0	0	0	0	0
1130	1	1	0	0	1	0	0	0
1131	1	1	0	0	0	0	1	0
1132	0	1	0	0	0	1	0	0
1133	1	0	0	0	1	0	0	0
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1135	0	1	0	0	0	1	0	0
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1139	1	1	0	0	0	0	1	0
1140	1	1	0	0	0	1	0	0
1141	1	1	0	0	0	0	1	0
1142	0	0	0	0	0	0	1	0
1143	1	1	0	0	0	1	0	0
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1145	0	1	0	1	0	0	0	0
1146	1	1	0	0	0	0	0	1
1147	0	0	0	0	0	0	0	1
1148	1	1	0	0	0	1	0	0
1149	1	0	0	1	0	0	0	0
1150	0	0	0	0	1	0	0	0
1151	1	0	0	0	0	1	0	0
1152	1	1	0	0	0	1	0	0
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1155	1	1	0	0	0	0	1	0
1156	1	1	0	0	0	0	0	1
1157	1	1	0	0	0	0	1	0
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1159	0	1	0	1	0	0	0	0
1160	0	1	0	0	0	1	0	0
1161	0	0	0	0	0	0	1	0
1162	0	1	0	0	0	0	0	1
1163	1	0	0	0	0	1	0	0
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1165	0	1	0	0	0	1	0	0
1166	1	1	0	0	1	0	0	0
1167	0	0	0	0	1	0	0	0
1168	1	1	0	0	1	0	0	0
1169	1	1	0	0	0	1	0	0
1170	1	1	0	0	0	0	0	1
1171	0	0	0	0	0	0	0	1
1172	1	1	0	0	0	0	0	1
1173	1	1	0	0	0	0	1	0
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1175	1	0	0	0	0	1	0	0
1176	0	0	0	0	0	0	0	1
1177	0	0	0	0	0	0	0	1
1178	1	1	0	0	0	1	0	0

1179	1	1	0	0	0	0	0	1
1180	1	1	0	0	0	0	1	0
1181	0	0	0	0	0	0	0	1
1182	1	0	0	1	0	0	0	0
1183	0	0	0	1	0	0	0	0
1184	0	1	0	0	0	1	0	0
1185	1	1	0	0	0	0	0	1
1186	0	0	1	0	0	0	0	0
1187	1	1	0	0	0	1	0	0
1188	0	1	0	0	0	0	1	0
1189	0	0	0	0	0	1	0	0
1190	0	0	1	0	0	0	0	0
1191	1	1	0	0	1	0	0	0
1192	1	1	0	0	0	0	0	1
1193	1	0	0	0	0	0	0	1
1194	1	1	0	0	0	0	0	1
1195	1	1	0	0	0	1	0	0
1196	1	1	0	0	0	1	0	0
1197	1	1	0	0	0	0	1	0
1198	1	1	0	1	0	0	0	0
1199	1	1	0	0	1	0	0	0
1200	1	1	0	1	0	0	0	0
1201	0	0	0	0	0	1	0	0
1202	1	1	0	0	0	0	0	1
1203	1	1	0	0	0	0	0	1
1204	1	0	0	0	0	1	0	0
1205	1	1	0	0	0	1	0	0
1206	1	0	0	0	1	0	0	0
1207	1	1	0	0	0	1	0	0
1208	0	0	0	0	0	0	0	1
1209	0	1	0	0	0	1	0	0
1210	0	1	0	0	0	0	0	1
1211	0	1	0	1	0	0	0	0
1212	1	1	0	0	0	0	1	0
1213	1	1	0	0	0	1	0	0
1214	1	1	0	0	0	0	1	0
1215	1	1	0	0	0	0	1	0
1216	1	1	0	0	0	0	0	1
1217	1	1	0	0	0	1	0	0
1218	1	1	0	0	0	1	0	0
1219	1	1	0	0	0	1	0	0
1220	0	1	0	0	0	0	1	0

1221	0	1	0	0	0	0	0	1
1222	0	0	0	0	0	0	1	0
1223	1	0	0	0	0	1	0	0
1224	1	1	0	1	0	0	0	0
1225	1	1	0	0	0	0	0	1
1226	1	0	0	0	0	1	0	0
1227	1	0	0	0	0	1	0	0
1228	0	1	0	0	0	1	0	0
1229	1	0	0	0	0	0	0	1
1230	1	1	0	0	0	0	0	1
1231	1	1	0	0	0	0	1	0
1232	1	1	0	0	0	0	0	1
1233	1	1	0	0	1	0	0	0
1234	1	0	0	0	0	0	0	1
1235	0	1	0	0	1	0	0	0
1236	0	0	0	0	0	0	0	1
1237	1	1	0	0	1	0	0	0
1238	1	1	0	0	0	1	0	0
1239	0	1	0	0	1	0	0	0
1240	1	0	0	0	0	1	0	0
1241	1	0	0	0	0	1	0	0
1242	0	1	0	0	0	1	0	0
1243	1	1	0	0	0	1	0	0
1244	0	0	0	0	0	0	0	1
1245	1	1	0	0	0	1	0	0
1246	0	1	0	0	0	0	0	1
1247	1	1	0	0	0	1	0	0
1248	1	1	0	0	0	0	0	1
1249	1	1	0	0	0	0	1	0
1250	1	1	0	0	0	1	0	0
1251	1	1	0	0	0	1	0	0
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1253	1	1	0	0	0	0	1	0
2001	1	1	0	0	0	0	0	1
2002	1	1	0	1	0	0	0	0
2003	0	1	0	0	1	0	0	0
2004	1	1	0	0	0	1	0	0
2005	0	0	0	0	0	0	0	1
2006	0	0	0	0	0	0	0	1
2007	0	0	0	0	0	0	0	1
2008	0	1	0	0	1	0	0	0
2009	1	1	0	0	0	1	0	0

2010	1	0	0	0	0	1	0	0
2011	1	1	0	0	1	0	0	0
2012	0	0	0	0	0	1	0	0
2013	0	1	0	0	0	0	0	1
2014	1	1	0	0	0	0	1	0
2015	1	1	0	0	0	1	0	0
2016	1	1	0	0	1	0	0	0
2017	1	1	0	0	0	1	0	0
2018	0	0	0	0	1	0	0	0
2019	1	1	0	0	0	0	1	0
2020	0	0	0	0	1	0	0	0
2021	1	1	0	0	0	0	0	1
2022	1	1	0	0	0	1	0	0
2023	1	1	0	0	0	0	0	1
2024	0	1	0	0	0	0	0	1
2025	0	0	0	0	0	0	0	1
2026	1	1	0	1	0	0	0	0
2027	1	1	0	0	0	1	0	0
2028	0	0	0	0	0	0	1	0
2029	1	1	0	0	0	1	0	0
2030	1	1	0	0	1	0	0	0
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2033	0	1	0	0	0	1	0	0
2034	0	0	0	0	0	0	0	0
2035	1	1	0	0	1	0	0	0
2036	1	1	0	0	0	0	0	1
2037	1	1	0	1	0	0	0	0
2038	1	1	0	0	0	0	0	1
2039	1	0	0	0	0	0	1	0
2040	1	1	0	0	0	0	0	1
2041	0	0	0	0	0	1	0	0
2042	1	1	0	0	0	1	0	0
2043	1	1	0	0	0	1	0	0
2044	0	1	0	0	1	0	0	0
2045	0	0	0	0	0	1	0	0
2046	0	1	0	0	0	1	0	0
2047	1	1	0	0	0	0	1	0
2048	1	1	0	0	1	0	0	0
2049	1	1	0	0	0	0	0	1
2050	1	1	0	1	0	0	0	0
2051	1	1	0	1	0	0	0	0

2052	1	1	0	0	0	1	0	0
2053	1	1	0	0	0	1	0	0
2054	0	0	0	1	0	0	0	0
2055	1	1	0	0	0	1	0	0
2056	1	1	0	0	1	0	0	0
2057	0	1	0	0	0	0	0	1
2058	1	0	0	0	0	0	0	1
2059	1	1	0	0	1	0	0	0
2060	1	0	0	0	0	1	0	0
2061	1	0	0	0	0	1	0	0
2062	1	1	0	0	0	0	0	1
2063	0	1	0	0	0	1	0	0
2064	0	0	0	0	0	0	0	1
2065	1	1	0	0	0	1	0	0
2066	1	1	0	0	0	0	0	1
2067	1	1	0	0	0	0	0	1
2068	1	1	0	0	0	0	0	1
2069	1	1	0	0	0	0	1	0
2070	0	1	0	1	0	0	0	0
2071	1	1	0	0	0	0	0	1
2072	0	1	0	1	0	0	0	0
2073	1	1	0	1	0	0	0	0
2074	1	0	0	0	0	0	1	0
2075	0	1	0	0	1	0	0	0
2076	1	1	0	0	0	0	1	0
2077	1	1	0	1	0	0	0	0
2078	1	1	0	0	0	0	0	1
2079	1	1	0	0	0	0	1	0
2080	0	1	0	0	1	0	0	0
2081	1	1	0	0	0	0	1	0
2082	1	0	0	0	0	1	0	0
2083	1	1	0	0	0	1	0	0
2084	1	1	0	0	1	0	0	0
2085	0	0	0	0	1	0	0	0
2086	1	1	0	0	0	0	0	1
2087	1	1	0	0	0	0	0	1
2088	1	1	0	0	0	1	0	0
2089	0	1	0	1	0	0	0	0
2090	0	1	0	0	0	0	0	1
2091	1	1	0	0	0	1	0	0
2092	1	1	0	0	0	1	0	0
2093	0	1	0	0	0	1	0	0

2094	1	1	0	0	0	1	0	0
2095	1	0	0	0	0	1	0	0
2096	1	1	0	0	0	1	0	0
2097	1	1	0	0	0	1	0	0
2098	1	1	0	0	0	1	0	0
2099	1	1	0	0	1	0	0	0
2100	1	0	0	0	0	0	0	1
2101	0	1	0	0	0	0	1	0
2102	1	1	0	0	0	0	0	1
2103	1	1	0	0	0	0	0	1
2104	1	1	0	0	1	0	0	0
2105	1	1	0	0	0	0	1	0
2106	0	1	0	0	0	0	0	1
2107	1	1	0	0	0	1	0	0
2108	1	1	0	0	0	0	0	1
2109	1	1	0	0	0	0	0	1
2110	0	0	0	0	0	1	0	0
2111	0	0	0	0	0	1	0	0
2112	1	1	0	0	0	0	0	1
2113	1	1	0	0	0	0	0	1
2114	0	1	0	0	0	0	0	1
2115	0	1	0	0	0	0	1	0
2116	1	0	0	0	0	0	0	1
2117	1	0	0	0	1	0	0	0
2118	1	1	0	1	0	0	0	0
2119	1	1	0	0	1	0	0	0
2120	0	1	0	0	0	1	0	0
2121	1	1	0	0	0	0	0	1
2122	0	0	0	0	0	0	0	1
2123	1	1	0	0	1	0	0	0
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2127	1	1	0	0	0	0	0	1
2128	0	1	0	1	0	0	0	0
2129	1	1	0	0	0	0	0	1
2130	0	1	0	0	0	0	0	1
2131	1	0	0	0	1	0	0	0
2132	1	1	0	0	1	0	0	0
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2134	1	1	0	0	0	0	0	1
2135	1	1	0	0	0	0	0	1

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2138	0	1	0	0	0	0	0	1
2139	1	1	0	0	0	0	1	0
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2141	1	1	0	0	0	0	0	1
2142	0	1	0	0	0	0	0	1
2143	0	0	0	0	0	0	0	1
2144	1	1	0	0	0	0	0	1
2145	1	0	0	0	1	0	0	0
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2147	1	0	0	0	0	1	0	0
2148	1	1	0	0	0	1	0	0
2149	0	0	0	1	0	0	0	0
2150	1	1	0	0	0	1	0	0
2151	1	0	0	0	0	1	0	0
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2154	1	1	0	0	0	1	0	0
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2156	0	1	0	0	1	0	0	0
2157	1	1	0	1	0	0	0	0
2158	0	0	0	0	0	1	0	0
2159	1	1	0	0	0	0	0	1
2160	1	1	0	1	0	0	0	0
2161	1	1	0	0	0	0	0	1
2162	1	1	0	0	0	0	1	0
2163	0	0	0	0	0	0	0	1
2164	1	1	0	0	0	0	0	1
2165	0	1	0	0	0	1	0	0
2166	1	1	0	0	0	0	0	1
2167	1	1	0	0	0	1	0	0
2168	0	0	0	0	0	0	0	1
2169	1	1	0	0	0	1	0	0
2170	0	0	0	0	1	0	0	0
2171	1	1	0	0	0	1	0	0
2172	1	1	0	0	0	0	0	1
2173	0	1	0	0	0	0	0	1
2174	1	0	0	0	0	0	0	1
2175	1	1	0	0	0	0	0	1
2176	1	1	0	1	0	0	0	0
2177	1	0	0	0	1	0	0	0

2178	0	1	0	0	1	0	0	0
2179	1	1	0	1	0	0	0	0
2180	1	1	0	0	0	0	1	0
2181	1	1	0	0	0	0	0	1
2182	0	1	0	0	0	0	0	1
2183	0	0	0	0	0	1	0	0
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2185	1	1	0	0	0	0	1	0
2186	1	1	0	0	0	1	0	0
2187	1	1	0	0	0	1	0	0
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2189	1	1	0	1	0	0	0	0
2190	1	1	0	0	0	0	0	1
2191	0	1	0	0	0	0	1	0
2192	1	1	0	0	1	0	0	0
2193	0	1	0	0	0	1	0	0
2194	1	1	0	0	0	0	0	1
2195	0	0	0	0	0	0	0	1
2196	1	1	0	0	0	0	0	1
2197	0	1	0	0	0	1	0	0
2198	0	0	0	0	0	0	1	0
2199	1	0	0	0	0	0	0	1
2200	1	1	0	0	0	0	1	0
2201	0	1	0	0	0	1	0	0
2202	1	1	0	1	0	0	0	0
2203	1	1	0	0	0	1	0	0
2204	0	1	0	0	0	0	1	0
2205	1	1	0	0	0	1	0	0
2206	1	1	0	0	0	0	1	0
2207	1	1	0	1	0	0	0	0
2208	1	1	0	0	1	0	0	0
2209	0	1	0	0	0	0	1	0
2210	1	1	0	0	0	0	0	1
2211	1	0	0	1	0	0	0	0
2212	0	1	0	0	0	0	1	0
2213	0	0	0	0	1	0	0	0
2214	0	0	0	0	0	0	1	0
2215	1	1	0	0	0	1	0	0
2216	1	1	0	0	0	0	0	1

	Occupation					
	B-Collar	W-Collar	PFrmer	Homemaker	Retired	Other
IDNo	OCC1	OCC2	OCC3	OCC4	OCC5	OCC6
1001	0	1	0	0	0	0
1002	1	0	0	0	0	0
1003	0	0	1	0	0	0
1004	0	0	0	1	0	0
1005	0	0	0	0	0	1
1006	0	0	0	0	1	0
1007	0	0	0	0	1	0
1008	1	0	0	0	0	0
1009	0	0	0	0	1	0

1010	0	0	0	0	1	0
1011	0	0	0	0	1	0
1012	0	0	0	0	1	0
1013	0	0	0	0	1	0
1014	0	0	0	0	0	1
1015	0	0	0	0	1	0
1016	0	0	0	0	1	0
1017	0	0	0	0	1	0
1018	0	1	0	0	0	0
1019	0	0	0	0	1	0
1020	0	1	0	0	0	0
1021	0	0	0	0	1	0
1022	0	1	0	0	0	0
1023	0	1	0	0	0	0
1024	0	0	0	0	0	1
1025	0	1	0	0	0	0
1026	0	0	1	0	0	0
1027	0	1	0	0	0	0
1028	0	0	0	0	1	0
1029	0	0	0	0	1	0
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1036	1	0	0	0	0	0
1037	0	1	0	0	0	0
1038	0	0	0	0	0	1
1039	0	1	0	0	0	0
1040	0	0	1	0	0	0
1041	0	0	0	0	1	0
1042	0	0	1	0	0	0
1043	0	0	0	0	1	0
1044	0	1	0	0	0	0
1045	0	0	0	1	0	0
1046	0	1	0	0	0	0
1047	0	0	0	0	1	0
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1049	0	0	0	0	1	0
1050	0	0	0	0	1	0
1051	0	0	0	0	1	0

1052	0	0	0	0	1	0
1053	1	0	0	0	0	0
1054	0	1	0	0	0	0
1055	0	0	0	0	1	0
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1059	0	0	0	0	1	0
1060	0	0	0	0	1	0
1061	0	0	0	0	0	1
1062	0	0	0	0	1	0
1063	0	0	0	0	1	0
1064	0	1	0	0	0	0
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1071	0	0	1	0	0	0
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1073	0	0	0	0	1	0
1074	0	1	0	0	0	0
1075	0	1	0	0	0	0
1076	0	0	0	1	0	0
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1078	0	1	0	0	0	0
1079	0	0	0	0	1	0
1080	0	0	0	1	0	0
1081	0	0	0	0	1	0
1082	0	0	0	0	1	0
1083	0	0	0	0	0	1
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1086	0	0	0	0	1	0
1087	0	0	0	0	1	0
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1090	0	0	0	0	0	1
1091	0	0	1	0	0	0
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1100	0	0	0	0	1	0
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1102	0	1	0	0	0	0
1103	0	0	1	0	0	0
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1105	0	0	0	0	1	0
1106	0	1	0	0	0	0
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1109	0	0	0	0	1	0
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1111	0	0	0	0	1	0
1112	0	0	0	0	1	0
1113	0	1	0	0	0	0
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1121	0	0	0	0	1	0
1122	0	1	0	0	0	0
1123	0	0	0	0	0	1
1124	1	0	0	0	0	0
1125	0	1	0	0	0	0
1126	0	1	0	0	0	0
1127	0	0	1	0	0	0
1128	0	1	0	0	0	0
1129	0	0	0	0	1	0
1130	0	1	0	0	0	0
1131	0	0	0	0	1	0
1132	0	0	0	0	1	0
1133	0	0	1	0	0	0
1134	0	1	0	0	0	0
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1173	0	0	0	0	1	0
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1175	0	0	0	0	0	1
1176	0	1	0	0	0	0
1177	0	1	0	0	0	0

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1181	0	1	0	0	0	0
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1190	0	0	1	0	0	0
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1193	0	0	0	0	1	0
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1199	0	0	0	1	0	0
1200	0	0	0	0	1	0
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2001	0	0	0	0	1	0
2002	0	0	0	0	1	0
2003	0	0	0	0	1	0
2004	0	1	0	0	0	0
2005	0	1	0	0	0	0
2006	0	0	0	0	1	0
2007	0	0	0	0	1	0
2008	0	0	0	0	1	0

2009	0	1	0	0	0	0
2010	0	0	0	1	0	0
2011	1	0	0	0	0	0
2012	0	1	0	0	0	0
2013	0	0	0	0	1	0
2014	0	0	0	0	1	0
2015	0	1	0	0	0	0
2016	0	0	0	0	1	0
2017	0	0	0	0	0	1
2018	0	0	0	0	1	0
2019	0	0	0	0	1	0
2020	0	0	0	0	1	0
2021	0	0	0	0	1	0
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2052	1	0	0	0	0	0
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2071	0	0	0	0	1	0
2072	0	0	0	0	0	1
2073	0	0	0	0	1	0
2074	0	0	0	0	1	0
2075	0	0	0	0	1	0
2076	0	0	1	0	0	0
2077	1	0	0	0	0	0
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2081	0	0	0	0	1	0
2082	0	1	0	0	0	0
2083	0	0	0	0	1	0
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2087	0	1	0	0	0	0
2088	0	0	0	0	1	0
2089	0	0	0	0	0	1
2090	0	1	0	0	0	0
2091	0	1	0	0	0	0
2092	0	0	0	0	1	0

2093	0	0	0	0	1	0
2094	0	1	0	0	0	0
2095	0	1	0	0	0	0
2096	0	0	0	0	1	0
2097	0	0	0	0	1	0
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2099	0	1	0	0	0	0
2100	0	0	0	0	1	0
2101	0	0	0	0	1	0
2102	0	1	0	0	0	0
2103	0	1	0	0	0	0
2104	1	0	0	0	0	0
2105	0	0	0	0	1	0
2106	0	0	0	0	1	0
2107	0	0	0	0	1	0
2108	0	0	0	0	1	0
2109	0	1	0	0	0	0
2110	0	0	0	0	0	1
2111	0	0	0	0	1	0
2112	0	1	0	0	0	0
2113	0	1	0	0	0	0
2114	0	1	0	0	0	0
2115	0	1	0	0	0	0
2116	0	0	0	0	0	1
2117	1	0	0	0	0	0
2118	0	0	0	0	1	0
2119	0	1	0	0	0	0
2120	0	0	0	0	0	0
2121	0	1	0	0	0	0
2122	0	1	0	0	0	0
2123	0	0	0	0	1	0
2124	1	0	0	0	0	0
2125	0	1	0	0	0	0
2126	0	0	0	0	1	0
2127	0	0	0	0	0	1
2128	0	0	0	0	1	0
2129	0	1	0	0	0	0
2130	0	1	0	0	0	0
2131	0	0	0	0	1	0
2132	0	0	0	0	1	0
2133	0	0	0	0	1	0
2134	0	1	0	0	0	0

2135	0	0	0	0	1	0
2136	0	0	0	0	1	0
2137	0	1	0	0	0	0
2138	0	1	0	0	0	0
2139	0	0	0	0	1	0
2140	0	0	0	0	0	1
2141	0	1	0	0	0	0
2142	0	1	0	0	0	0
2143	0	1	0	0	0	0
2144	0	0	0	0	0	1
2145	0	0	0	0	1	0
2146	0	0	0	0	1	0
2147	0	0	0	0	1	0
2148	0	0	0	0	1	0
2149	0	0	0	0	1	0
2150	0	1	0	0	0	0
2151	0	1	0	0	0	0
2152	0	0	0	0	1	0
2153	0	0	0	0	1	0
2154	0	1	0	0	0	0
2155	0	0	0	0	1	0
2156	1	0	0	0	0	0
2157	0	0	0	0	1	0
2158	0	0	0	0	0	1
2159	0	1	0	0	0	0
2160	0	0	0	0	1	0
2161	0	1	0	0	0	0
2162	0	1	0	0	0	0
2163	0	0	0	0	1	0
2164	0	1	0	0	0	0
2165	0	1	0	0	0	0
2166	0	0	0	0	1	0
2167	0	1	0	0	0	0
2168	0	1	0	0	0	0
2169	0	1	0	0	0	0
2170	1	0	0	0	0	0
2171	0	1	0	0	0	0
2172	0	1	0	0	0	0
2173	0	0	0	0	1	0
2174	0	0	0	0	1	0
2175	0	1	0	0	0	0
2176	0	0	0	0	1	0

2177	1	0	0	0	0	0
2178	0	0	0	0	1	0
2179	0	0	0	0	1	0
2180	0	0	0	0	1	0
2181	0	0	0	0	0	1
2182	0	1	0	0	0	0
2183	0	0	0	0	1	0
2184	0	1	0	0	0	0
2185	0	0	1	0	0	0
2186	0	1	0	0	0	0
2187	0	1	0	0	0	0
2188	0	0	1	0	0	0
2189	0	0	1	0	0	0
2190	0	0	0	0	1	0
2191	0	1	0	0	0	0
2192	0	0	0	0	1	0
2193	0	0	0	0	1	0
2194	0	0	0	0	1	0
2195	0	1	0	0	0	0
2196	0	0	1	0	0	0
2197	0	0	1	0	0	0
2198	0	1	0	0	0	0
2199	0	0	0	0	1	0
2200	0	1	0	0	0	0
2201	0	0	0	0	1	0
2202	0	0	1	0	0	0
2203	0	0	0	0	1	0
2204	0	0	0	0	1	0
2205	0	0	0	0	0	1
2206	0	0	0	0	1	0
2207	1	0	0	0	0	0
2208	0	1	0	0	0	0
2209	0	0	0	0	1	0
2210	0	0	0	1	0	0
2211	0	0	0	0	1	0
2212	0	0	0	0	1	0
2213	0	0	0	0	1	0
2214	0	0	0	0	1	0
2215	0	0	0	0	0	1
2216	0	1	0	0	0	0

	Age Level				Household Income Level		
	< 30	30-49	50-65	> 65	< $30K	$30K-85K	> $85K
IDNo	AGE1	AGE2	AGE3	AGE4	HIL1	HIL2	HIL3
1001	0	0	1	0	0	1	0
1002	0	1	0	0	0	1	0
1003	0	1	0	0	0	0	1
1004	0	0	0	1	0	0	0
1005	0	0	1	0	0	1	0
1006	0	0	1	0	0	1	0
1007	0	0	0	1	0	0	0
1008	0	1	0	0	0	1	0
1009	0	0	0	1	1	0	0

1010	0	0	0	1	0	0	0
1011	0	0	0	1	0	1	0
1012	0	0	0	1	1	0	0
1013	0	0	0	1	0	1	0
1014	0	0	1	0	1	0	0
1015	0	0	0	1	0	0	1
1016	0	0	0	1	0	0	1
1017	0	0	1	0	0	1	0
1018	0	0	0	1	0	1	0
1019	0	0	0	1	0	0	1
1020	0	0	0	1	0	0	1
1021	0	0	1	0	1	0	0
1022	0	0	1	0	0	0	1
1023	0	0	1	0	0	0	1
1024	0	1	0	0	0	0	1
1025	0	0	0	1	0	1	0
1026	0	0	0	1	0	1	0
1027	0	1	0	0	0	1	0
1028	0	0	0	1	0	0	1
1029	0	0	0	1	0	0	1
1030	0	0	0	1	0	1	0
1031	0	0	1	0	0	0	1
1032	0	0	1	0	0	1	0
1033	0	0	1	0	0	1	0
1034	0	0	0	1	1	0	0
1035	0	0	1	0	0	1	0
1036	0	0	1	0	0	0	0
1037	0	1	0	0	0	0	1
1038	0	0	1	0	1	0	0
1039	0	0	1	0	0	1	0
1040	0	0	1	0	0	1	0
1041	0	0	0	1	0	1	0
1042	0	0	1	0	1	0	0
1043	0	0	0	1	0	0	1
1044	0	0	1	0	0	0	1
1045	0	0	0	1	0	1	0
1046	0	0	1	0	0	0	1
1047	0	0	0	1	0	1	0
1048	0	0	1	0	0	0	1
1049	0	0	0	1	0	1	0
1050	0	0	0	1	0	1	0
1051	0	0	1	0	0	1	0

1052	0	0	0	1	0	1	0
1053	0	1	0	0	0	1	0
1054	0	1	0	0	0	0	1
1055	0	0	0	1	0	0	1
1056	0	0	0	1	0	1	0
1057	0	0	0	1	1	0	0
1058	0	0	0	1	1	0	0
1059	0	0	1	0	0	0	1
1060	0	0	0	1	0	0	0
1061	0	0	0	1	0	0	1
1062	0	0	0	1	1	0	0
1063	0	0	0	1	1	0	0
1064	0	1	0	0	0	0	1
1065	0	0	1	0	0	0	1
1066	0	0	1	0	0	1	0
1067	0	0	0	1	0	0	1
1068	0	0	1	0	0	1	0
1069	0	0	0	1	1	0	0
1070	0	0	1	0	0	0	1
1071	0	0	0	1	0	1	0
1072	0	0	0	1	0	0	1
1073	0	0	0	1	0	1	0
1074	0	1	0	0	0	0	1
1075	0	1	0	0	0	1	0
1076	0	0	0	1	0	1	0
1077	0	0	0	1	1	0	0
1078	0	0	1	0	0	0	1
1079	0	0	0	1	0	1	0
1080	0	0	0	1	0	0	0
1081	0	0	0	1	1	0	0
1082	0	0	0	1	0	1	0
1083	0	0	1	0	0	1	0
1084	0	0	1	0	0	0	1
1085	0	0	0	1	1	0	0
1086	0	0	0	1	0	1	0
1087	0	0	0	1	0	0	1
1088	0	0	0	1	0	0	1
1089	0	0	0	1	0	1	0
1090	0	0	1	0	0	0	1
1091	0	0	1	0	0	0	1
1092	0	0	1	0	0	1	0
1093	0	0	1	0	0	0	1

1094	0	0	0	1	0	0	0
1095	0	0	0	1	0	1	0
1096	0	0	0	1	0	0	0
1097	0	0	1	0	0	1	0
1098	0	1	0	0	0	1	0
1099	0	0	0	1	0	0	1
1100	0	0	0	1	1	0	0
1101	0	0	1	0	0	1	0
1102	0	0	1	0	0	1	0
1103	0	0	0	1	0	1	0
1104	0	0	1	0	0	1	0
1105	0	0	0	1	0	0	0
1106	0	1	0	0	0	0	1
1107	0	0	0	1	0	1	0
1108	0	0	1	0	0	0	1
1109	0	0	0	1	0	1	0
1110	0	0	1	0	1	0	0
1111	0	0	0	1	0	1	0
1112	0	0	0	1	0	0	1
1113	0	0	1	0	0	0	1
1114	0	0	1	0	0	1	0
1115	0	0	0	1	0	0	1
1116	0	0	0	1	0	1	0
1117	0	0	0	1	0	0	1
1118	0	0	0	1	0	1	0
1119	0	0	1	0	0	1	0
1120	0	0	1	0	0	1	0
1121	0	0	0	1	0	0	1
1122	0	1	0	0	0	1	0
1123	0	1	0	0	0	0	1
1124	0	0	1	0	0	1	0
1125	0	1	0	0	0	0	1
1126	0	0	1	0	0	0	1
1127	0	0	0	1	0	1	0
1128	0	0	1	0	0	1	0
1129	0	0	0	1	0	0	0
1130	0	1	0	0	0	1	0
1131	0	0	0	1	0	0	1
1132	0	0	1	0	0	0	1
1133	0	0	0	1	0	1	0
1134	0	0	1	0	0	0	1
1135	0	0	1	0	0	0	1

1136	0	0	0	1	0	1	0
1137	0	0	1	0	0	1	0
1138	0	0	1	0	0	0	0
1139	0	0	0	1	0	1	0
1140	0	0	1	0	0	1	0
1141	0	0	0	1	0	1	0
1142	0	1	0	0	0	0	1
1143	0	0	0	1	0	1	0
1144	0	0	0	1	0	0	1
1145	0	0	0	1	1	0	0
1146	0	0	1	0	0	0	1
1147	0	0	0	1	0	1	0
1148	0	0	0	1	0	0	1
1149	0	0	0	1	0	0	0
1150	0	0	0	1	0	1	0
1151	0	0	0	1	0	0	1
1152	0	1	0	0	0	0	1
1153	0	0	0	1	1	0	0
1154	0	0	1	0	0	1	0
1155	0	0	0	1	0	1	0
1156	0	0	0	1	0	0	1
1157	0	0	0	1	0	1	0
1158	0	0	0	1	0	1	0
1159	0	0	1	0	0	1	0
1160	0	1	0	0	0	1	0
1161	0	0	1	0	0	0	1
1162	0	0	1	0	0	0	1
1163	0	0	0	1	1	0	0
1164	0	0	0	1	0	0	1
1165	0	0	0	1	1	0	0
1166	0	1	0	0	0	1	0
1167	0	0	1	0	0	1	0
1168	0	0	0	1	0	0	1
1169	0	0	0	1	0	1	0
1170	0	0	1	0	0	0	1
1171	0	1	0	0	0	0	1
1172	0	0	0	1	0	0	1
1173	0	0	0	1	0	1	0
1174	0	0	0	1	0	0	0
1175	0	0	1	0	0	1	0
1176	0	0	1	0	0	1	0
1177	0	1	0	0	0	0	1

1178	0	1	0	0	0	1	0
1179	0	0	1	0	0	0	1
1180	0	1	0	0	0	0	1
1181	0	0	1	0	0	0	1
1182	0	0	0	1	0	1	0
1183	0	0	0	1	0	0	1
1184	0	0	0	1	0	0	0
1185	0	0	0	1	0	1	0
1186	0	0	0	1	1	0	0
1187	0	0	1	0	0	0	1
1188	0	1	0	0	0	0	1
1189	0	0	0	1	0	1	0
1190	0	0	0	1	1	0	0
1191	0	0	0	1	0	0	1
1192	0	0	0	1	0	0	1
1193	0	0	0	1	0	1	0
1194	0	0	1	0	0	1	0
1195	0	0	1	0	1	0	0
1196	0	0	1	0	0	1	0
1197	0	0	0	1	0	1	0
1198	0	0	1	0	0	1	0
1199	0	0	0	1	0	0	0
1200	0	0	1	0	0	0	0
1201	0	0	0	1	0	1	0
1202	0	0	1	0	0	0	1
1203	0	0	0	1	0	0	1
1204	0	0	0	1	0	1	0
1205	0	1	0	0	0	1	0
1206	0	0	0	1	0	0	0
1207	0	0	0	1	0	1	0
1208	0	0	0	1	0	0	1
1209	0	0	0	1	0	1	0
1210	0	0	1	0	0	0	1
1211	0	0	1	0	1	0	0
1212	0	0	0	1	0	1	0
1213	0	0	0	1	0	0	0
1214	0	0	0	1	0	0	1
1215	0	0	1	0	0	0	1
1216	0	0	0	1	0	1	0
1217	0	1	0	0	0	1	0
1218	0	0	0	1	0	1	0
1219	0	0	0	1	0	1	0

1220	0	0	0	1	0	1	0
1221	0	0	1	0	0	0	1
1222	0	0	0	1	0	1	0
1223	0	0	1	0	0	0	1
1224	0	0	1	0	0	0	1
1225	0	1	0	0	0	1	0
1226	0	0	0	1	0	0	1
1227	0	0	0	1	0	0	1
1228	0	0	0	1	0	0	1
1229	0	0	0	1	0	0	1
1230	0	0	1	0	0	0	1
1231	0	0	0	1	1	0	0
1232	0	1	0	0	0	1	0
1233	0	0	1	0	0	1	0
1234	0	0	0	1	0	0	1
1235	0	0	0	1	0	1	0
1236	0	0	1	0	0	0	1
1237	0	1	0	0	0	1	0
1238	0	0	0	1	0	0	1
1239	0	0	0	1	0	0	0
1240	0	1	0	0	0	0	1
1241	0	0	0	1	0	0	1
1242	0	0	0	1	0	0	1
1243	0	0	0	1	0	1	0
1244	0	0	0	1	1	0	0
1245	0	1	0	0	0	1	0
1246	0	0	1	0	0	0	1
1247	0	0	1	0	0	0	1
1248	0	0	0	1	0	0	1
1249	0	0	0	1	1	0	0
1250	0	0	0	1	0	0	1
1251	0	1	0	0	0	1	0
1252	0	0	0	1	0	1	0
1253	0	0	0	1	0	1	0
2001	0	0	0	1	0	0	1
2002	0	0	0	1	0	1	0
2003	0	0	1	0	0	0	0
2004	0	0	1	0	0	1	0
2005	0	0	0	1	0	0	1
2006	0	0	0	1	0	1	0
2007	0	0	0	1	0	0	1
2008	0	0	0	1	1	0	0

2009	0	0	0	1	0	0	1
2010	0	0	0	1	0	1	0
2011	0	0	1	0	0	0	1
2012	0	1	0	0	0	0	1
2013	0	0	0	1	0	0	1
2014	0	0	0	1	0	1	0
2015	0	1	0	0	0	0	1
2016	0	0	0	1	0	1	0
2017	0	0	0	1	0	0	1
2018	0	0	0	1	0	1	0
2019	0	0	0	1	0	1	0
2020	0	0	0	1	0	1	0
2021	0	0	0	1	0	0	1
2022	0	0	1	0	0	1	0
2023	0	0	1	0	0	0	1
2024	0	0	1	0	1	0	0
2025	0	1	0	0	0	0	1
2026	0	0	0	1	0	1	0
2027	0	0	0	1	0	0	1
2028	0	0	1	0	0	1	0
2029	0	0	0	1	0	1	0
2030	0	0	1	0	0	0	1
2031	0	0	1	0	0	1	0
2032	0	0	1	0	0	0	1
2033	0	0	1	0	0	0	1
2034	0	0	1	0	0	0	1
2035	0	0	0	1	0	0	0
2036	0	1	0	0	0	0	1
2037	0	0	1	0	0	1	0
2038	0	0	0	1	0	1	0
2039	0	1	0	0	0	0	1
2040	0	0	0	1	0	1	0
2041	0	0	0	1	0	0	1
2042	0	1	0	0	0	0	1
2043	0	0	1	0	0	0	1
2044	0	0	0	1	0	1	0
2045	0	0	1	0	0	0	1
2046	0	0	0	1	0	0	1
2047	0	0	0	1	0	1	0
2048	0	0	1	0	0	1	0
2049	0	0	1	0	0	1	0
2050	0	0	0	1	0	1	0

2051	0	1	0	0	0	1	0
2052	0	0	1	0	0	1	0
2053	0	0	1	0	0	1	0
2054	0	0	0	1	1	0	0
2055	0	1	0	0	0	0	1
2056	0	0	1	0	0	1	0
2057	0	0	0	1	0	0	1
2058	0	0	1	0	0	0	1
2059	0	0	1	0	0	1	0
2060	0	1	0	0	1	0	0
2061	0	0	0	1	0	1	0
2062	0	0	1	0	0	0	1
2063	0	0	0	1	0	1	0
2064	0	0	0	1	0	0	1
2065	0	0	0	1	0	1	0
2066	0	0	1	0	0	0	1
2067	0	0	1	0	0	1	0
2068	0	0	1	0	0	0	1
2069	0	0	1	0	0	0	1
2070	0	0	0	1	0	1	0
2071	0	0	0	1	0	1	0
2072	0	0	0	1	0	1	0
2073	0	0	0	1	0	0	0
2074	0	0	1	0	0	0	1
2075	0	0	1	0	0	1	0
2076	0	0	1	0	0	0	1
2077	0	1	0	0	0	1	0
2078	0	0	1	0	0	0	1
2079	0	0	1	0	0	0	0
2080	0	0	0	1	1	0	0
2081	0	0	0	1	0	0	1
2082	0	0	1	0	0	0	1
2083	0	0	0	1	0	1	0
2084	0	0	0	1	0	1	0
2085	0	1	0	0	0	1	0
2086	0	1	0	0	0	0	1
2087	0	0	1	0	0	0	1
2088	0	0	1	0	0	0	1
2089	0	0	1	0	0	1	0
2090	0	0	1	0	0	0	1
2091	0	0	1	0	0	1	0
2092	0	0	0	1	0	1	0

2093	0	0	0	1	0	1	0
2094	0	1	0	0	0	1	0
2095	0	1	0	0	0	1	0
2096	0	0	0	1	0	0	1
2097	0	0	1	0	0	1	0
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